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CALIFORNIA STATE BOARD OF EQUALIZATION

Annual Report

1989-90

Board Members

William M. Bennett	Kentfield	First District
Conway Collis	Los Angeles	Second District
Ernest J. Dronenburg, Jr.	San Diego	Third District
Paul Carpenter	Los Angeles	Fourth District
Gray Davis	Sacramento	State Controller
Cindy Rambo	Executive	Director

State Board of Equalization

Annual Report

Fiscal Year Ending June 30, 1990

January 7, 1991

The Honorable Pete Wilson
Governor of California

Dear Governor Wilson:

I am pleased to submit to you the State Board of Equalization's 1989-90 annual report. In addition to providing information on the fifteen revenue programs administered by the Board, the report highlights accomplishments in improving operations and extending our outreach to taxpayers.

The revenues collected by the Board are allocated to state agencies and to local governments in California, including 58 counties and more than 450 cities. In fact, during 1989-90 the Board collected and allocated more than $22 billion in revenues for government programs. We interact with more than one million businesses in the state and process more than four million tax returns each year.

We are proud to report on our continuing efforts to improve services for taxpayers. We have developed classes and seminars to inform businesspersons of the laws and regulations that apply to them; improved forms and publications to make them easier to use and understand; extended the office hours in some districts; and set up a registration-by-mail program to make it easier for taxpayers to apply for a seller's permit.

This past year has been an exciting time of growth and change at the Board. We believe we are now in a position to respond more effectively to the demands placed on us because of our use of and commitment to strategic planning. Strategic planning is a dynamic tool for examining the significant issues facing us and for developing effective and realistic strategies for responding to those issues. It has provided us with a mechanism for prioritizing our work and determining the best use of our resources.

We recognize the tremendous responsibility entrusted to us and are pledged to responding to the needs of those we serve. We look forward to working with you and the legislature to ensure that California's tax laws are fairly and efficiently administered.

Sincerely

Cindy Rambo

Cindy Rambo
Executive Director

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PROFILE

Introduction
Background

Introduction

During the year, Board-administered revenues yielded $22 billion in revenue for state and local governments, up by $2.1 billion over 1988-89.

More than one million businesses in the state are registered with the Board of Equalization and regularly pay sales and use, liquor, cigarette, fuel, and other taxes. During the year, those taxes, combined with other Board-administered revenue programs, yielded $22 billion in revenue for state and local governments, up by $2.1 billion over 1988-89.

Those businesses and some 4.6 million homeowners are indirectly affected by the Board since the Board is also required to evaluate and monitor the assessment practices used statewide to determine property values for the collection of local property taxes.

In addition to evaluating assessment practices, the Board is directly responsible for assessing the value of more than 300 privately owned public utilities in the state. The Board-assessed values are used by counties for the collection of local property taxes.

In 1989-90 California's 58 counties collected more than $14.7 billion in property taxes, including approximately $735 million derived from the assessed value of public utility companies.

The largest revenue source, the statewide sales and use tax, last year accounted for more than $18 billion dollars in income, representing about 85 percent of the Board's total tax collection. The remaining tax programs administered by the Board provided an additional $3.3 billion in revenues.

Hundreds of government programs, both at the state and local level, depend on Board-administered revenues. The state's portion of sales and use tax revenues comprises 35 percent of the state's general fund. The legislature draws from this fund to support numerous government programs and services—such as schools and colleges, hospitals and health care services, criminal justice, correctional programs for youths and adults, social welfare programs, law enforcement, consumer services, resources management, and transportation and housing programs.

Besides supporting the state's general fund, a portion of the total sales and use tax revenue is returned to cities, counties, and districts for specific programs or general operations. Last year the Board returned more than $4.7 billion in sales and use tax revenues to local governments.

See "Tax Programs" for specific information on each program administered by the Board. A table indicating the amount collected for all Board-administered revenues appears in the chapter "Year in Review."

Board Origins

The Board of Equalization was created in 1879 by a constitutional amendment that charged the Board with responsibility for ensuring that county property tax assessment practices were equal and uniform throughout the state. That function gave the Board its name, although the name has never accurately represented the many duties and responsibilities of the Board.

In 1911 voters approved another constitutional amendment that directed the Board to assess four new taxes, including corporation franchise taxes and insurance taxes. The Board had been in existence for only 32 years at the time, but its new duties represented the beginning of many changes that would follow.

By far, the most significant change was the creation in 1933 of the sales tax—a tax created to offset the tremendous drop in property tax revenues brought on by the Great Depression.

The use tax, created to protect California business from tax-free, out-of-state competition, was established in 1935.

A chronological list of the tax programs administered by the Board (some of which have been discontinued or transferred to other government agencies) is included in the Appendix.

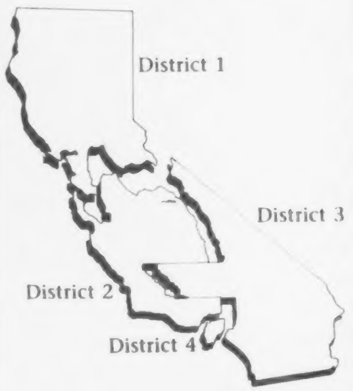
Board Members

The constitutional amendment which established the Board of Equalization in 1879 also provided that it would be managed by a five-member elected board.

Four of the members are elected directly from legislatively defined districts within the state (see map). Each district represents nearly 7.5 million persons. The fifth member, the State Controller, is elected at-large and serves in an *ex officio* capacity.

The term of office for each Board member is four years, and all members serve for the same four-year period. The next election of members will occur in the November 1994 General Election, with each member assuming office in the first week of January 1995.

Equalization Districts



EQUALIZATION DISTRICTS

Counties Represented by District

District 1
Alameda
Alpine
Amador
Butte
Calaveras
Colusa
Contra Costa
Del Norte
El Dorado
Glenn
Humboldt
Lake
Lassen
Marin
Mendocino
Modoc
Napa
Nevada
Placer
Plumas
Sacramento
Santa Clara
Shasta
Sierra
Siskiyou
Solano
Sonoma
Sutter
Tehama
Trinity
Tuolumne
Yolo
Yuba

District 2
Fresno
Kings
Los Angeles (Western and San Fernando Valley portions)
Madera
Mariposa
Merced
Monterey
San Benito
San Francisco
San Joaquin
San Luis Obispo
San Mateo
Santa Barbara
Santa Cruz
Stanislaus
Tulare
Ventura

District 3
Imperial
Inyo
Kern
Mono
Orange
Riverside
San Bernardino
San Diego

District 4
Los Angeles (Southern and Central portions)

Board Responsibilities

The primary responsibilities of the Board are to (1) adopt rules and regulations that clarify the laws it administers and (2) act as an appellate body for the review of property, business, and income tax determinations.

A brief summary of the Board's responsibilities follows.

The Board:

- Considers petitions for redetermination of business tax matters and the appeals of insurance companies under the Insurance Tax Law
- Considers appeals of assessments made by county assessors on lands, water rights, and certain improvements on property owned by local government but located outside its boundaries
- Serves as the appellate body in final actions of the Franchise Tax Board, for the state's Bank and Corporation Franchise Tax, the Personal Income Tax, and the Senior Citizens Property Tax Assistance Laws
- Develops and adopts capitalization rates to be used in the valuation of state-assessed utilities
- Classifies unitary and nonunitary properties of public utilities and determines the property values of each assessee for local property taxation
- Sets the energy resources surcharge rate
- Fixes the 911 emergency telephone users surcharge rate determined by the Department of General Services
- Adopts rules and regulations
- Issues directives for the guidance of taxpayers, county assessors, and county assessment appeals boards
- Studies the operations of individual county assessor offices to determine their effectiveness
- Prescribes property tax forms and publishes handbooks for assessors' use
- Publishes a law guide and a series of advisory tax publications which offer guidance to specific types of businesses to help them comply with tax law requirements
- Publishes a *Property Taxes Law Guide* for use by county officials and taxpayers in administering the property tax laws

Meetings

The Board holds public meetings throughout the year—approximately two to three weeks apart. Monthly meetings are held in Sacramento, with other meetings held as necessary in other California cities. In 1989-90 the Board met in Sacramento, Torrance, San Francisco, and San Diego.

Since the rules and regulations adopted by the Board affect taxpayers in all types of businesses, the Board actively encourages public participation in their formulation.

For information regarding the annual Taxpayers' Bill of Rights hearings, please see the chapter "Year in Review."

YEAR IN REVIEW

Highlights

We looked at what the future holds, considered our resources, and developed a plan of action for the coming years . . . .

Implementing the Board's Strategic Plan

Recognizing the need for a management tool for planning, the Board in 1988 initiated a strategic planning process to address our immediate and long-term planning needs. The agency looked at what the future holds, considered its resources, and developed a plan of action for the coming years that included a series of strategies for addressing the significant issues facing us .

We are proud to report on the successes we have had in implementing many of the strategies we adopted for 1989-90. In fact, we made significant progress in meeting nearly seventy objectives during the year. And that was accomplished despite unanticipated events such as the October 1989 Loma Prieta Earthquake and the implementation of a temporary sales tax to provide relief to earthquake victims.

The strategic plan is updated each year to reflect changes in the budgetary, technological, and administrative environment.

The following list includes some of the significant accomplishments related to the Board's strategic plan for 1989-90. Some of the stories featured in other parts of this chapter also reflect activities associated with or resulting from the strategic planning process.

- Staff has streamlined the appeals process by having only the Chief of Appeals, rather than hearing officers, present cases to the Board and by using personal computers to automate procedures. As a result, 19 percent more cases were completed in 1989-90 compared to the previous five-year average.
- Fourteen new machines for encoding checks have been installed to expedite the deposit of tax payments. The new machines operate 25 to 30 percent faster than the older equipment, resulting in quicker bank deposits and higher interest yields for the state.
- A new, automated program for capturing and analyzing field audit findings has been implemented. Based on the information provided by auditors, staff will be able to address areas of misunderstanding and noncompliance that have been discovered.
- Several training programs for employees have been modified to emphasize service to taxpayers.
- The Excise Tax Division has developed an on-line registration program. As a result, the time required to create or modify registrations has been greatly reduced, and new and revised information is now immediately available to other users of the database.
- A new account transfer program has been established between the Board and the Department of Motor Vehicles to allow for a daily rather than weekly transfer of use tax payments.
- To recognize exceptional performance on the part of employees who interact with the public, the Business Taxes Department has created an employee-of-the-month program. The award is based, among other things, on the quality of service and originality in making procedural improvements.
- Suggestion boxes for use by taxpayers have been placed in district offices. Taxpayers are encouraged to share any ideas they may have for improving our services. Likewise, taxpayers are encouraged to complete a questionnaire to help us evaluate how well we are doing our job. Those questionnaires and suggestions are evaluated by district managers.

- The Communications Management Division has developed review policies and publishing standards to enhance the appearance and readability of Board publications. All printed material, including forms, intended for public use and distribution are evaluated by the division. As a result of the new procedures, several publications have been significantly improved.
- To recognize and reward employees who have developed innovative programs to provide high-quality services to taxpayers, space has been devoted in each issue of the employee newsletter for an article on those programs.
- New copying equipment has been ordered to improve the quality of Board publications and expedite production.

Improving Services to Taxpayers

The Board is committed to improving taxpayer compliance through the use of educational and information programs and through the creation of legislation designed to protect the rights of taxpayers and ensure uniform application of the law.

Seminars and Classes. The Board continues to strengthen its efforts to educate taxpayers through seminars and classes. One new program developed by staff—Small Business Owners Day—has been very well received. The Board, in conjunction with state, federal, and local government agencies, sponsors an all-day educational program designed for owners of small businesses. Businesspersons can attend lectures, talk firsthand to subject-matter experts, or pick up informational handouts. Planning for these events occurred toward the end of the 1989-90 fiscal year, with the first such seminars being held in the summer and fall of 1990 in Riverside and Orange counties.

Class offerings for newly registered sellers continue to grow in popularity. More than two thousand new sellers attended basic sales and use tax classes offered at district offices. In each seminar taxpayers are instructed on completing sales and use tax returns, collecting taxes, and filing returns. Staff in the Downey district proposed that the classes also be offered in Spanish, and the first class in Spanish was conducted there in April 1990.

Special seminars were also held for specific industries during the year. This year's seminars were held for automobile dealers and persons in the graphic arts industry.

Informational Materials. Staff recommended and developed a new pamphlet designed for owners of seller permits. Entitled *Your California Seller's Permit*, the pamphlet includes information on resale certificates, taxable sales, and the sale or purchase of a business.

Another new pamphlet, *California City and County Sales and Use Tax Rates*, was created to help sellers apply the correct rate of tax for sales made throughout the state. The appropriate tax rates are broken down according to city and zip code to help businesspersons easily locate information.

A series of posters and flyers was designed for owners and managers of flea markets and swap meets to inform sellers that they must obtain a seller's permit and report sales and use taxes. The flyers were printed in English, Spanish, Korean, Vietnamese, Arabic, and Cantonese.

Extended Offices Hours. To improve services to taxpayers, the Board conducted a study in 1988 and 1989 to assess the impact of offering longer office hours at two district offices. As a result of the positive

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Executive staff has adopted a vision and technology model designed to guide the development of the Board's information management practices and its implementation of new technologies over the coming decade.

public response, the Board in November 1990 increased to 16 the number of offices that offer longer office hours. Those offices are open to the public from 7 a.m. to 6 p.m. each Thursday.

Legislation. During the year the Board recommended two legislative changes to improve the uniform administration of the law.

In the first proposal, which pertains to excise and property taxes, the Board recommended that persons who relied on erroneous written advice from the Board should be relieved of tax, penalty, or interest payments under prescribed circumstances. This proposal, which was adopted as part of Senate Bill 1898 (Chapter 987, Statutes of 1990), extended to other tax programs a protection already in place for taxpayers under the sales and use tax law.

The second proposal—to grant relief to taxpayers unable to file returns or make tax payments as the result of an earthquake or other disaster—also paralleled provisions already in place under the sales and use tax law and extended them to the insurer's law, the hazardous substances tax law, and the solid waste and disposal site cleanup and maintenance fee law. The proposed change was adopted as part of Senate Bill 33X (Chapter 14, 1st Extraordinary Session, Statutes of 1989).

Employee Training. To ensure that employees are apprised of changes in the law, the Board has developed a new class for employees in the Business Taxes Department to inform them of significant legislative changes and the impact of those changes on their work. The classes will be updated each year. Employees are also informed of legislative and procedural changes through memorandums and staff meetings. The Board has also revised its class on public service to emphasize the organization's ongoing commitment to quality service.

Taxpayers' Bill of Rights Hearings

The Board scheduled four public meetings in 1989 to listen to taxpayers' concerns and recommendations regarding the programs and laws administered by the Board. Due to the October 17 Loma Prieta earthquake, it was necessary to cancel the San Francisco hearing; however, the other hearings scheduled for Sacramento, Santa Ana, and Torrance were held as planned.

At the hearings, taxpayers brought before the Board such issues as successor liability; the misuse of resale certificates; the length of the audit process; the need for uniformity in applying regulations; and the availability of legal interpretations.

In addition, some taxpayers wrote and requested information on topics such as the early mailing of tax returns; the availability of forms; procedures for obtaining a seller's permit; exemptions for foreign diplomats; prepayment requirements; and problems unique to small business.

A Vision for Technological Achievement (VISTA)

Executive staff has adopted a vision and technology model designed to guide the development of the Board's information management practices and its implementation of new technologies over the coming decade. The model is known as VISTA.

Among the significant recommendations listed in the initial VISTA documentation is the recommendation that the Board shift its central computing, network services, and central data storage to a state data center, while retaining and enhancing the critical functions of data capture, local computing, applications development, and printing at Board locations.

By shifting its centralized computing functions to a state center, the Board will be positioned in the mainstream of information processing, and it will be able to devote more time and attention to the development and maintenance of mission-critical applications.

Because the transfer to the data center must not impede revenue collections or disrupt the ongoing operations of the Board, a project team has been formed to ensure that the transition will take place with little disruption.

Review of Proposition 13

A special Senate commission and an Assembly select committee have been created to examine the impact of Proposition 13, which was passed in 1978. Passage of the proposition resulted in a statewide reduction in property taxes of nearly 50 percent and, among other provisions, limited future property tax increases to 2 percent per year as long as the property was not sold.

As part of their review, legislators will study the current system of property taxation and develop proposals for alternate methods that will maintain the basic protection of homeowners provided by Proposition 13; adequately fund essential public services; and reduce or eliminate inequities currently experienced by property taxpayers in the state.

The decision to examine the impact of Proposition 13 has come about partly in response to a recent U.S. Supreme Court decision that a West Virginia property tax system, in some ways similar to California's, violated the equal protection clause of the U.S. Constitution. In California, that decision has prompted three new court challenges to Proposition 13, any or all of which have the potential of reaching the U.S. Supreme Court.

Two basic issues regarding the assessment provisions of Proposition 13 have been raised. One issue, raised by taxpayers, is that the level of taxation is not based on market value. The result is that there are large variations in tax liability related to similar properties. Another issue, raised by several local government agencies,

A special senate commission and an assembly select committee have been created to examine the impact of Proposition 13.

Information regarding revenue allocated to special tax districts during 1989-90 appears in the chapter "Tax Programs."

The Impact of the Loma Prieta Earthquake

At 5:04 p.m. on October 17, 1989, northern California was struck by a major earthquake that resulted in more than fifty deaths and in damage to thousands of structures in Oakland, San Francisco, Watsonville, Santa Cruz, and other cities in the region.

The Board of Equalization was faced with the dilemma of not only ensuring that its offices were safe and open to the public but of accommodating the needs of clients.

Although some offices were closed temporarily and some had to be relocated, staff was able to quickly restore services and return to normal operations.

As a result of the damage caused by the earthquake the legislature enacted legislation to raise the state sales and use tax rate by one-quarter percent for a thirteen-month period ending December 31, 1990. Within a matter of weeks, staff had implemented a program to inform more than nine hundred thousand businesses of the change and had printed and issued new rate tables for businesses to use to determine the correct amount of tax to charge.

Express Registration
(Registration by Mail)

Realizing that businesspersons may not always find it convenient to visit a Board office to apply for a seller's permit, the Board's Compliance Division developed a program to enable sellers to register by mail.

The registration-by-mail program, now called Express Registration, was tried out in the Downey, Hollywood, San Jose, and Santa Rosa districts. Through this pilot study, staff analyzed the effectiveness of the new forms and procedures developed for the program and concluded that the pilot program was highly successful. The express registration program was implemented statewide in September 1990.

To date, the forms returned by taxpayers have had an accuracy rate of 95 percent. Due to the success of the program, some districts use the registration-by-mail forms for office use as well.

Affirmative Action

In March 1990 the Board issued an affirmative action plan designed to ensure that the agency achieve its goal of a work force that represents all groups, particularly minorities, women, and persons with disabilities, at parity with their representation in the statewide labor force.

Several strategies for achieving work force parity are outlined in the plan. Those strategies generally cover the areas of operations and manage-

Figures At-A-Glance

Totals as of June 30

Business Taxes Revenue

1988	$17.3 billion
1989	$19.1 billion
1990	$21.3 billion

Revenues Deposited in State General Fund

1988	$13.1 billion
1989	$14.2 billion
1990	$15.0 billion

Registered Sellers Permits

1988	880,216
1989	898,222
1990	928,953

Total Taxable Assessed Property Values
(including homeowners' exemptions)

1989	$1.28 trillion
1990	$1.41 trillion
1991	$1.58 trillion

Sales and Use Tax Revenues

1988	$15.48 billion
1989	$16.94 billion
1990	$18.77 billion

Total Amount of Taxable Sales

1988	$241.3 billion
1989	$260.4 billion
1990	$279.9 billion

ment; recruitment and selection practices; career development; attrition and retention policies; and the handling of discrimination complaints.

Additional information on the plan appears in the chapter "Operations."

Cash Receipts System

During 1989-90 Board staff continued with their implementation of a new cash receipts system. The new system, which was inaugurated in May 1989, is designed to streamline the annual processing of approximately 3.7 million sales and use tax returns and $19 billion in revenue payments. It is the largest and most comprehensive system redesign ever implemented by the Board.

Enhancements to the system include new video displays that provide additional information for users; the ability to make on-line error corrections; and remote printing capabilities.

Revenues Collected, Fiscal Year 1989-90

Type of Revenue	Amount Collected (000 omitted)	Service or Fund Supported by Revenue
	Business Taxes	
Sales and Use Tax		
• State (4.75 percent)	$13,566,003	State General Fund
• State Disaster Relief Tax (1/4 percent)[a]	353,219	Earthquake relief
• Local (1.25 percent) (cities, counties, redevelopment agencies)	3,566,906	General operations, redevelopment programs, county transportation programs
• Special Districts (1/2 percent)	1,285,800	Transportation or general operations
Fuel Taxes		
• Motor Vehicle Fuel License Tax	1,217,571	These taxes are used for construction and maintenance of public roads and mass transit systems
• Use Fuel Tax (diesel and other motor fuels)	159,172	
Alcoholic Beverage Tax	128,523	State General Fund
Tobacco Taxes		
• Cigarette Tax	217,506	30 percent to city and county governments 70 percent to State General Fund
• Cigarette and Tobacco Products Surtax	572,844	For various programs, primarily health related
Energy Resources Surcharge	39,332	California Energy Commission
Emergency Telephone Users Surcharge	52,099	Cities, counties, local entities for emergency telephone systems
Hazardous Waste Taxes and Fees		
• Facility Fee	9,027	These taxes and fees are used primarily for the cleanup of toxic spills and abandoned dumpsites and for other environmental activities conducted by the Department of Health Services.
• Generator Fee	19,168	
• Disposal Fee	22,240	
• Annual Hazardous Substance Tax	16,707	
• Activity Fee	3,166	
• Environmental Fee	6,484	
Underground Storage Tank Maintenance Fee	12,179	Cleanup of underground petroleum storage tanks.
California Solid Waste Disposal Site Cleanup and Maintenance Fees	25,724	Provides resources for environmental problems, enforcement programs, and certain administrative costs.
Total Business Taxes	21,273,670	
	Property Taxes	
State-assessed Properties[b]	735,459	Local government general operations
Timber Tax	21,671	Local government general operations
Private Railroad Car Tax	4,418	State General Fund
Total Property Taxes	761,548	
Total (both)	$22,035,218	

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[a] The state disaster relief tax, which took effect December 1, 1989, expired December 31, 1990.

[b] County-assessed local property taxes collected by California's 58 counties exceeded $13.9 billion during 1989-90.

TAX PROGRAMS

BUSINESS TAXES

Sales and Use Tax
Fuel Taxes
Alcoholic Beverage Tax
Tobacco Taxes
Insurance Tax
Energy Resources Surcharge
Emergency Telephone Users Surcharge
Hazardous Waste Taxes and Fees
Underground Storage Tank Maintenance Fee
California Solid Waste Disposal Site Cleanup and Maintenance Fees

PROPERTY TAXES

General Property Taxes
State-assessed Properties
Timber Tax
Private Railroad Car Tax

Business Taxes

The Board administers thirteen state and local tax programs involving various types of businesses or some aspect of commerce. In 1989-90 these programs generated $21.27 billion in revenues. The cost of administering those programs averaged 76 cents for each $100 collected. (Tables located in the Appendix include additional information on each tax program.)

Sales and Use Tax

Retailers who sell tangible personal property in the state must pay sales tax. In addition, a use tax is collected for the storage, use, or other consumption of tangible personal property in this state if the property:

- Has been purchased from a retailer
- Has not been subject to sales tax and is not otherwise exempt

Normally, use tax rather than sales tax applies if the purchased property is shipped to a California consumer from another state. The rate for both taxes is the same.

Many exemptions from the sales and use tax exist. The most common exemptions include the following:

- Food for human consumption (other than hot prepared food)
- Prescription medicine
- Newspapers and periodicals
- Sales made in interstate commerce

The major transaction exempt from taxation is the sale for resale (wholesale).

Three types of governmental entities receive sales and use tax revenues:

- State government
- Cities, counties, and redevelopment agencies
- Special districts

State Sales and Use Tax

The state sales tax was created by the legislature in 1933 to offset the drop in revenues resulting from the Great Depression. The use tax, created in 1935, was established to protect California retailers from unfair, tax-free, out-of-state competition.

Since April 1, 1974, the state sales and use tax rate has been 4.75 percent . However, that rate was raised by one-quarter percent, to 5 percent, for a thirteen-month period beginning December 1, 1989 and ending December 31, 1990. The temporary increase was authorized by the legislature and the governor to provide relief for damage resulting from the October 17, 1989, Loma Prieta earthquake.

The state sales and use tax is collected simultaneously with the 1.25 percent city and county sales and use tax, resulting in a statewide uniform sales and use tax rate of 6.25 percent through December 31, 1990. Some counties have combined rates of 6.75 or 7.25 percent because special district taxes have been approved by voters in these counties (see "City and County Sales and Use Tax").

During fiscal year 1989-90, revenues from the state sales and use tax totaled $13.56 billion, an increase of 7.3 percent from the previous year.

City and County Sales and Use Tax

Cities and Counties

Before 1955 cities and counties administered local sales tax ordinances. Those ordinances included varying tax rates and exemptions, depending on the city and county. In 1955 the legislature passed the Bradley-Burns Uniform Local Sales and Use Tax Law. That law authorized the Board of Equalization to collect a 1 percent sales and use tax for all California cities and counties.

Voters in several counties have approved an additional .50 percent transactions (sales) and use tax for special districts.

By 1967 all cities and counties in California had contracted with the Board to collect sales and use taxes. Consequently, for the first time, the local sales and use tax rate was the same for all cities and counties throughout California.

Today the law permits counties to impose a 1.25 percent rate and cities to impose a rate of up to 1 percent. The city sales and use tax rate is credited against the county rate so that the combined rate does not exceed 1.25 percent.

Five newly incorporated cities joined the sales and use tax collection program during the year: Diamond Bar, Laguna Niguel, Lathrop, Temecula, and Yucaipa.

In 1989-90 the Board returned the following revenue amounts:

- $2,808,376,486 in local sales and use tax revenues to 58 counties and 456 cities
- $704,781,402 in .25 percent revenue to 58 counties for county transportation purposes

Redevelopment Agencies

Beginning in 1981 cities were authorized to finance redevelopment projects by channeling sales and use tax revenue to redevelopment agencies.

Redevelopment projects receive a portion of the city sales and use tax according to an agreed-on percentage. The Board allocates that money, identified by an area code, directly to the city's redevelopment agency.

As of June 30, 1990, redevelopment projects in twelve California cities were receiving sales and use tax revenues, including:

- Alhambra
- Azusa
- Baldwin Park
- Colton
- Corona
- Huntington Park
- Irwindale
- Palmdale
- San Marcos
- Sand City
- Torrance
- West Covina

In 1989-90 the Board distributed $19,803,779 in local tax revenues to those cities.

District Transactions (Sales) and Use Tax

Voters in several counties have approved an additional .50 percent transactions (sales) and use tax for special districts. The first transactions tax was approved in 1970 for the San Francisco Bay Area Rapid Transit District (BART) to pay for bonds and notes issued for construction of the BART system.

Revenue from transactions (sales) and use tax, which amounted to nearly $1.3 billion in fiscal year 1989-90, is generally used for construction and maintenance, support for other public transportation projects, and highway construction and improvement (see table on next page).

As of June 30, 1990, there were 21 special districts in the state, including the following six added during the year:

- Imperial County Local Transportation Authority
- Monterey County Public Repair and Improvement Authority
- Riverside County Transportation Commission
- San Bernardino County Transportation Authority
- San Francisco County Transportation Authority
- Santa Barbara County Local Transportation Authority

The provisions of the transactions and use tax law are similar to those of the local sales and use tax law. How-

Revenues Allocated to Special Districts, Fiscal Year 1989-90

Name of District	Date Created	Amount Allocated
Alameda County Transportation Authority	April 1, 1987	$59,551,132
Contra Costa Transportation Authority	April 1, 1989	36,092,042
Fresno County Transportation Authority	July 1, 1987	25,971,064
Imperial County Local Transportation Authority	April 1, 1990	334,262
Inyo County Rural Counties Transactions Tax	October 1, 1988	1,313,329
Los Angeles County Transportation Authority	July 1, 1982	398,649,086
Monterey County Public Repair and Improvement Authority	April 1, 1990	1,028,197
Riverside County Transportation Commission	July 1, 1989	36,238,452
Sacramento County Transportation Authority	April 1, 1989	46,809,645
San Benito County Council of Governments	January 1, 1989	1,234,425
San Bernardino County Transportation Authority	April 1, 1990	4,125,778
San Diego County Regional Justice Facilities Financing Agency	January 1, 1989	111,979,031
San Diego County Regional Transportation Commission	April 1, 1988	113,758,624
San Francisco Bay Area Rapid Transit District	April 1, 1970	131,304,952
San Francisco County Transportation Authority	April 1, 1990	2,864,533
San Mateo County Transit District	July 1, 1982	34,254,108
San Mateo County Transportation Authority	January 1, 1989	33,932,769
Santa Barbara County Local Transportation Authority	April 1, 1990	1,127,480
Santa Clara County Traffic Authority	April 1, 1985	89,353,765
Santa Clara County Transit District	October 1, 1976	90,003,035
Santa Cruz Metropolitan Transit District	January 1, 1979	9,347,606

ever, some important exceptions exist, including:

- The transactions tax does not apply to sales of property made to purchasers for use outside the district if it is shipped to a point outside the district. The obligation to collect the tax is generally limited to retailers engaged in business in the district or making deliveries into the district.
- As of January 1, 1988, all retailers of registered vehicles, licensed aircraft and undocumented vessels are required to collect the district tax if the buyer registers the item in a special district.

The counties of Alameda, Contra Costa, Santa Clara, San Mateo, San Diego, and San Francisco each had a combined sales and use tax rate of 7.25 percent for part of the fiscal year. (From December 1, 1989 through December 31, 1990 the one-quarter percent tax rate for earthquake relief was in effect. The combined rate for each of those counties for the first five months of the fiscal year was 7 percent.)

Alameda, Contra Costa, and San Francisco counties are part of the multicounty BART District and also have their own transportation authorities. Santa Clara and San Mateo counties have both a transportation authority and a transit district. San Diego County has both a Regional Transportation Commission and a Regional Justice Facility Financing Agency.

In fiscal year 1990-91, a transportation authority will become effective in Madera County.

Motor Vehicle Fuel License Tax

Gasoline

The motor vehicle fuel license tax applied to gasoline is an important source of revenue for the state. Revenues from this tax are used to construct and maintain public roads and mass transit systems. The rate of tax on gasoline was nine cents per gallon for the fiscal year.

The motor vehicle fuel license tax is imposed on the first distribution of gasoline in California; that is, the tax is collected by distributors when gasoline is first sold in this state (usually after the gasoline has been imported into California or refined from crude oil).

As the result of the passage of Proposition 111 in June, the motor vehicle license tax was increased from nine cents per gallon to 14 cents per gallon beginning August 1, 1990. The tax will be increased by an additional one cent per gallon each January 1 through 1994.

Motor vehicle fuel license tax collections for 1989-90 totaled $1,216,325,000, based on the distribution of 13.49 billion gallons of gasoline.

Aircraft Fuel

Sales of jet fuel in California to a jet fuel user are subject to the aircraft jet fuel tax, which is currently two cents per gallon. A jet fuel user is a person who operates a jet aircraft in California. Exemptions for this tax exist on sales to common carriers, the armed forces of the United States, and certain other purchasers.

Aircraft fuel tax collections for the year totaled $1,246,000, based on the distribution of 59.01 million gallons of fuel.

Use Fuel Tax

The use fuel tax is imposed on the use of diesel, propane, and other fuels used to operate motor vehicles. As of June 30, 1990, the tax rate was:

- Nine cents per gallon of diesel and similar fuels
- Six cents per gallon of liquefied petroleum gas, liquefied natural gas, or compressed natural gas
- Seven cents per 100 cubic feet of compressed natural gas
- Four and one-half cents per gallon of ethanol and methanol containing not more than 15 percent gasoline or diesel fuels

The Use Fuel Tax does not apply to various types of fuel, including gasoline and gasohol, which are taxed under the Motor Vehicle Fuel License Tax Law. Nor does the Use Fuel Tax apply to fuel used in the following ways:

- For purposes other than to drive a motor vehicle on public roads
- In certain motor vehicles operated off the highway and in farm and construction vehicles exempt from registration

Fuel used by local school districts and certain bus operators is exempt from all but a one-cent-per-gallon tax.

The owner or operator of a vehicle propelled by a system using liquid petroleum gas or liquid natural gas may pay an annual flat rate based on the type or weight of the vehicle instead of the tax per gallon.

As the result of the passage of Proposition 111 in June 1990, the tax rate on use fuels was increased as of August 1, 1990. The tax rate on diesel fuel increased from nine cents per gallon to 14 cents per gallon and is scheduled to increase by another one cent per gallon each January 1 through 1994. And the tax on ethanol and methanol increase from four and one-half cents to seven cents per gallon as of August 1, 1990.

Motor vehicle fuel license tax collections for 1989-90 totaled $1.216 billion.

In fiscal year 1989-90 a total of $159,172,000 was collected in use fuel tax from 86,079 user and 3,079 vendor use fuel tax permit holders.

Alcoholic Beverage Tax

The Alcoholic Beverage Tax is an excise tax collected on the sale, distribution, or importation of alcoholic beverages in California.

All persons selling, manufacturing, or importing alcoholic beverages in California must register with the Department of Alcoholic Beverage Control to do business in California. Those persons are automatically registered as taxpayers by the Board of Equalization for excise tax purposes.

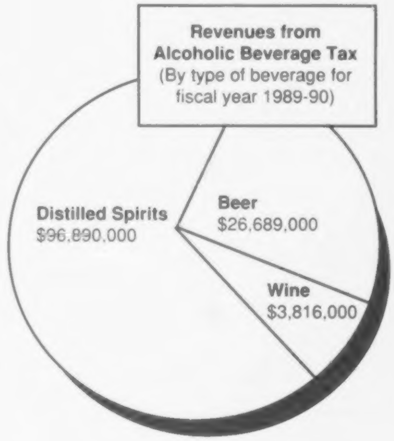
The Board has been responsible for administering the excise taxes on alcoholic beverages since 1933. It processes all alcoholic beverage tax determinations, redeterminations, and refunds.

The following tax rates apply to various categories of alcoholic beverages:

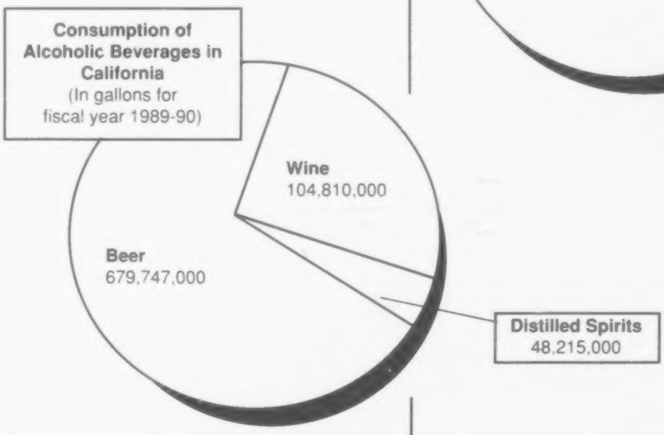
- **Distilled spirits**. $2 per gallon (100 proof or less) and $4 per gallon (over 100 proof)
- **Beer**. Four cents per gallon
- **Wine**. One cent per gallon (14 percent or less alcohol) and two cents per gallon (over 14 percent alcohol)
- **Champagne and sparkling wine.** 30 cents per gallon
- **Sparkling hard cider**. Two cents per gallon

Beer sales have increased in some years and declined in others. Wine sales have declined over the last several years, as have sales of distilled spirits. Consequently, revenues from the alcoholic beverage tax have declined throughout the decade.

The revenue collected from those taxes is deposited in the Alcoholic Beverage Tax Fund. Revenues for 1989-90 totaled $128,523,000.



Revenues from Alcoholic Beverage Tax
(By type of beverage for fiscal year 1989-90)



Consumption of Alcoholic Beverages in California
(In gallons for fiscal year 1989-90)

Cigarette and Tobacco Products Taxes

In November 1988 voters passed Proposition 99, which resulted in an increase in the excise tax on cigarettes. The proposition also resulted in a new tax on other tobacco products, including cigars, chewing tobacco, pipe tobacco, and snuff.

Revenue from the tobacco products tax and the additional tax applied to cigarettes are used only for the following purposes:

- Treatment of and research into tobacco-related diseases
- School and community health education programs about tobacco
- Fire prevention
- Environmental conservation and damage restoration programs
- Some unallocated funds

Thirty percent of the remaining revenue collected under the cigarette tax program is allocated to city and county governments according to a formula based partly on population and partly on distributions of city and county sales and use tax revenues.

Cigarette Tax

Effective January 1, 1989, the state cigarette tax rate was increased from $.005 per cigarette to $.0175, or from ten cents to 35 cents per package of 20 cigarettes.

The cigarette tax is paid through the sale of tax stamps to cigarette distributors. (Stamps are available from banks that have contracted with the Board. Licensed distributors are allowed a discount of 0.85 percent of the value of the stamps.)

Sales of cigarettes by manufacturers to distributors are exempt, as are sales by original importers to a licensed distributor when the cigarettes are manufactured outside the United States.

Cigarette tax revenues, during 1989-90 totaled $770,042,000. Local governments received $65,252,000.

In the last twelve years, the yearly per capita consumption of cigarettes has decreased from 130 packages in 1977-78 to 78.4 packages in 1989-90.

Tobacco Products Surtax

Effective January 1, 1989, a new excise tax was imposed on the distribution of other types of tobacco products such as cigars, chewing tobacco, pipe tobacco, and snuff.

The rate of the Tobacco Products Tax is determined annually by the Board of Equalization and is equivalent to the total excise tax on cigarettes. The annual determination is based on the wholesale cost of tobacco products as of March 1.

The initial rate in effect from January 1, 1989, through June 30, 1989, was set by the Board at 41.67 percent. The rate for 1990-91 has been set at 34.17 percent.

During fiscal year 1989-90 tobacco products surtax revenues totaled $24,956,000.

Insurance Tax

Insurance companies conducting business in California are assessed an insurance tax based on the gross amount of premiums for insurance sold in California. Ocean marine insurance, while excluded from the taxation on gross premiums, is taxed on underwriting profits.

The insurance tax is levied against insurance companies in lieu of all other taxes except license fees and real estate taxes. Out-of-state insurers are assessed an additional tax if the tax rate in their home state is higher than California's.

The Board of Equalization, the State Controller, and the Department of Insurance jointly administer this tax.

The Emergency Telephone Users Surcharge provides funds for counties, cities, and other local entities to use in implementing and operating the 911 emergency telephone system.

The Board issues all tax assessments based on information it receives from the Department of Insurance.

In November 1988 Proposition 103 was passed by California voters and called for a 20 percent rollback in premium rates. The proposition also required the Board to adjust the tax rate each January (until 1991) for the prior year to compensate for changes in tax revenue resulting from passage of the proposition. The Board increased the gross premiums tax rate to 2.37 percent for 1989 from 2.35 percent in the previous year. The rollback provision and other aspects of Proposition 103 are being challenged in the courts. When the case is concluded, the tax rate may be adjusted to collect the required amount .

Insurance tax assessments on 1989 business totaled $1,108,984,000, a 2.2 percent increase from assessments made on 1988 business.

Energy Resources Surcharge

The Energy Resources Surcharge is based on the consumption of electrical energy by California consumers. Revenues are placed in the Energy Resources Programs Account and are used for ongoing energy programs and projects, including the State Energy Resources Conservation and Development Commission.

The Energy Resources Surcharge is imposed at the rate of two-tenths of a mill (0.0002) per kilowatt hour. The tax is collected from consumers and paid to the Board by the 52 electric utilities operating in California. In addition, 28 public institutions and water districts and irrigation districts remit the surcharge to the Board for energy purchased directly from the federal government.

Energy surcharge collections during 1989-90 totaled $39,358,000.

Emergency Telephone Users Surcharge

The Emergency Telephone Users Surcharge provides funds for counties, cities, and other local entities to use in implementing and operating the 911 emergency telephone system. Through the 911 emergency telephone system, persons may call for police, fire, medical, and rescue assistance from anywhere in the state.

The surcharge is imposed on the charges for intrastate telecommunication services. On November 1, 1989, the 0.5 percent rate was increased to 0.69 percent. This is the first time since the emergency telephone users surcharge was enacted in 1977 that the rate has increased.

Every telephone service supplier is required to collect the surcharge from the service user at the time the bill for telephone service is collected. Collections for the year totaled $52,110,000.

Hazardous Waste Tax Programs

The Board of Equalization works with the Department of Health Services to develop, implement, and administer several hazardous waste tax and fee programs. Through those programs, the Board collects facility fees, generator fees, disposal fees, activity fees, environmental fees, and the hazardous substance tax.

In fiscal year 1989-90, a total of $76,792,287 was collected from those programs. The revenue is used to:

- Reduce, treat, and recycle hazardous waste.
- Develop methods for disposing residuals of hazardous waste treatment activities.
- Clean up toxic spills and abandoned disposal sites.

Information about each hazardous waste program follows.

Facility Fees

An annual hazardous waste facility fee, based on the size of the facility, is collected from persons who operate hazardous waste facilities. Those facilities are licensed by the Department of Health and are used to store, treat, or dispose of hazardous waste. Facility fees collected in 1989-90 totaled $9,027,060.

Generator Fees

An annual fee is also collected from persons who generate hazardous waste at a specific site but do not own or operate a hazardous waste facility at the same site. The fee is based on the total amount of hazardous waste generated, regardless of its final disposition. Fees collected from generators of hazardous waste totaled $19,167,960 in 1989-90.

Disposal Fees And Hazardous Substance Tax Programs

Persons who generate hazardous waste and dispose of those wastes on or into land must pay both a disposal fee and an annual hazardous substance tax on the quantity of disposed waste. In some cases, the facilities receiving hazardous wastes may be liable for reporting and paying the disposal fee.

Disposal Fee

In fiscal year 1989-90, the base rate for disposal fees was established by statute at $52.50 per ton of hazardous waste. All other rates are percentages of this rate and range from $2.63 to $105.00 per ton, depending on the waste category and disposal method. Waste generated in California, but disposed of outside of this state, is subject to a fee rate of $18.38 per ton.

A total of $22,240,337 in disposal fees were collected during 1989-90.

Annual Hazardous Substance Tax (Superfund)

For calendar years 1989-93, the base rate for landfill disposals is set at $52.50 per ton. The rates for all other categories of disposals are based on a percentage of the base rate. Certain categories, such as incineration or dechlorination, are taxed at a lower rate to encourage ecologically sound disposal methods. Each $1 million of revenue collected through the hazardous substance tax is matched by $9 million from the federal government's Superfund.

A total of $16,707,221 in Annual Hazardous Substance tax was collected during fiscal year 1989-90.

Activity Fees

The Board collects a series of activity fees, consisting of permit/variance fees, waste classification fees, and other fees for specific activities as instructed by the Department of Health Services. The fees are collected continually by the Board as permits or variances are issued, or other activities are performed by the Department of Health Services.

During fiscal year 1989-90, a total of $3,165,932 was collected under this program.

Environmental Fee

Corporations employing 50 or more employees in California are required to pay an annual environmental fee. The fee ranges from $100 to $1000 and is based on the number of employees employed full-time in California during the previous calendar year.

During fiscal year 1989-90, a total of $6,483,777 was collected from this program.

Underground Storage Tank Maintenance Fee

The Board of Equalization works with the Water Resources Control Board to develop, implement, and administer the underground storage tank maintenance fee law. The program was established to ensure the expeditious cleanup of leaking underground petroleum storage tanks located in this state.

Every owner of a permitted underground storage tank containing petroleum is required to pay a $200 per-tank annual maintenance fee. Tanks of 1,100 gallons or less may be exempted from this fee if they are located on farms and used for agricultural purposes or if they are located at private residences and used solely for home heating oil.

During fiscal year 1989-90, a total of $12,179,118 was collected under this program.

California Solid Waste Disposal Site Cleanup And Maintenance Fees

Working with the Integrated Waste Management Board, the Board of Equalization collects an annual and a quarterly solid waste disposal fee.

Operators of solid waste landfills requiring a solid waste facility permit must pay the annual fee to the Board of Equalization based on the amount of waste disposed of at each disposal site during the previous calendar year. In addition to the annual fee, on or after January 1, 1990, each operator is required to pay the quarterly fee based on all solid waste disposed of at each site.

For fiscal year 1989-90, revenue from the annual solid waste disposal fee totaled $20,635,765, and a total of $5,088,529 was collected in quarterly solid waste disposal fees.

TABLE A
GENERAL PROPERTY TAX: ASSESSED VALUE OF TANGIBLE PROPERTY, TANGIBLE PROPERTY TAX LEVIES, AND AVERAGE TANGIBLE PROPERTY TAX RATES, 1980–81 TO 1990–91

	Assessed Values [a]				*Property Tax Levies* [b]			
Fiscal Year	*Gross (000 omitted)*	*Annual Change As %*	*Net Taxable (000 omitted)*	*Annual Change As %*	*Amount (000 omitted)*	*Annual Change As %*	*Nominal Average Property Tax Rate* [d] *(in percent)*	*Property Tax Relief* [c] *(000 omitted)*
1980–81	147,923,741	9.0	137,570,471	13.9	6,360,276	12.4	4.63	1,337,588
1981–82	672,280,561 [e]	13.6 [e]	628,789,188 [e]	14.2 [e]	7,185,005	13.0	1.144 [e]	1,314,372
1982–83	752,571,724	11.9	707,690,851	12.6	8,007,037	11.4	1.131	1,347,377
1983–84	814,164,230	8.2	767,806,601	8.5	8,634,771	7.8	1.126	1,129,181
1984–85	897,322,118	10.2	848,937,474	10.6	9,437,483	9.3	1.113	946,929
1985–86	988,036,052	10.1	938,411,637	10.5	10,274,050	8.9	1.096	918,059
1986–87	1,080,081,614	9.3	1,027,995,266	9.5	11,125,581	8.3	1.083	919,487
1987–88	1,189,222,599	10.1	1,133,835,180	10.3	12,203,544	9.7	1.078	919,782
1988–89	1,301,461,244	9.4	1,243,762,796	9.7	13,307,539	9.0	1.071	878,202
1989–90	1,441,275,643	10.7	1,379,242,002	10.9	14,720,218	10.6	1.067	882,401
1990–91	1,610,127,286	11.7	1,545,391,493	12.0	n.a.	n.a.	n.a.	n.a.

[a] Includes locally taxable state-assessed property, but excludes the railroad rolling stock of companies other than railroads, which is subject to a state property tax in lieu of local taxes. Gross values include all exempt values for which exemption claims are required (except cemeteries); net taxable values exclude these exemptions. For further detail, see Appendix Tables 4–17B.

[b] Property tax relief payments by the state to local governments, sometimes viewed as state payments of property taxes, are excluded.

[c] Includes state payments to local governments for all reimbursable exemptions, plus senior citizens' tax assistance. During 1989–90 the state allocated the following amounts to local governments to cover these: homeowners, $352,208,022; renters, $483,275,017; open-space lands, $14,430,977; senior citizens total, $32,486,809 (property tax assistance, $12,416,566 and renters' tax relief, $20,070,243). These amounts total $882,400,825. Reimbursements for the exemption of business inventories were eliminated beginning in 1984–85.

[d] Property tax levies divided by assessed values.

[e] The ratio of assessed value to taxable value was changed to 100 percent (from 25 percent) beginning with the lien date of 1981–82. The percent change was computed after factoring the 1980–81 valuations to 100 percent of value.

n.a. Not available.

Property Taxes

Last year the state's 58 counties collected nearly $15 billion in property tax revenues. Although the Board of Equalization does not directly collect these taxes, it does oversee the assessment standards and practices of each county assessor.

The Board directly assesses the property of more than 300 privately owned public utilities. These state-assessed values are used by counties to collect local property taxes.

In addition, the Board administers the Timber Yield Tax and the Private Railroad Car Tax.

Information on the administrative responsibilities of the Assessment Standards, Valuation, and Timber Tax divisions can be found in the Operations section of this report.

General Property Taxes

The table on the previous page summarizes local property tax activity since fiscal year 1980-81. The figures indicate that county property tax revenues have increased at an average annual rate of 9.8 percent in the last three fiscal years.

The passage of Proposition 13 in 1978 drastically altered the way in which properties were assessed for tax purposes. This amendment limits the property tax to one percent of taxable value and places a cap of no more than two percent on annual increases. It allows real property to be appraised at its current market value if there is a change in ownership or new construction.

As a result of the passage of Proposition 13, county property tax revenues fell by 52 percent in one year, declining from $10.3 billion dollars in 1977-78 to $5.04 billion in 1978-79. Fiscal year 1986-87 marked the first year in which property tax revenues exceeded those collected before the passage of Proposition 13.

State-assessed Properties

Although most property appraisals are made by county assessors, some properties are appraised by the Board of Equalization. The values adopted by the Board for state-assessed properties are used by the counties for the collection of local property taxes.

The total value of the state-assessed roll for fiscal year 1990-91 (adopted by the Board on May 1, 1990) is $75.1 billion—up 7.82 percent from the previous year. This roll will generate approximately $800 million in local property tax revenues for the state's 58 counties during 1990-91.

The following properties are assessed by the state:

- Pipelines, flumes, canals, ditches and aqueducts lying within two or more counties
- Property, except franchises, owned or used by regulated railway, telegraph, or telephone companies, or railroad car companies whose cars are used on railways within the state
- Property owned by companies transmitting or selling gas or electricity within the state

When preparing value indicators, the Valuation Division staff usually provides the Board with three indicators of value: historical cost less depreciation, income, and stock and debt. The staff also provides the Board with replacement cost figures and, in some cases, figures derived from comparative sales or salvage value analyses.

During the year, the Valuation Division staff prepared estimates of market value for 305 state assessees:

- 13 gas and electric companies
- 231 telephone companies (including radio and cellular telephone companies)
- 32 pipelines
- 29 railroads

Property values on the state-assessed roll are allocated by the Board to the counties where the property is physically located. The counties are required to tax the state-assessed property within their jurisdiction at the same rate as locally assessed property—approximately 1 percent of assessed value plus a small amount for outstanding bonded indebtedness.

Since 1988-89, operating properties of state assessees have been taxed at the prior year's countywide average tax rates. (See Appendix for assessed values of individual utility companies.)

The Board's appraisal methodology and the level of assessments of rail transportation properties have been under long-term federal litigation based on the Federal Railroad Revitalization and Regulatory Reform Act (4R Act).

As a result of the U.S. Supreme Court decision in *Burlington Northern Railroad Company* v. *Oklahoma Tax Commission*, California cases that were pending in the federal circuit court of appeal were returned to the federal district court for implementation and resolution of the issue concerning the application of assessment ratios.

During fiscal year 1988-89, an out-of-court settlement was reached with the Atchison, Topeka & Santa Fe Railroad Company and the Southern Pacific Transportation Company concerning valuation issues covering 1988 and eight prior years. As of June 30, the Board was still negotiating with Burlington Northern Railroad and Union Pacific Railroad to settle pending valuation issues.

For 1989-90 the Board applied a 68 percent assessment ratio to the value of all rail transportation property in an effort to remove the equalization issue from possible petitions for reassessment and eliminate further costly litigation.

Timber Tax

The Board has administered the Timber Yield Tax Program since 1977. The tax is self-assessed by timber owners who determine their tax liability based upon a harvest value schedule which is prepared twice a year by the Board.

The yield tax rate has been 2.9 percent since 1982. This rate is reviewed in December of each year and is adjusted if necessary to reflect changes in the average tax rate of timber counties.

At the end of the 1989-90 fiscal year there were nearly 2,030 active California timber owners registered with the Board, compared to nearly 1,800 in the previous year.

The total tax collected from those owners for calendar year 1989 was $21.7 million, based on a total timber harvest value of $763 million. The previous year's tax yield was $20 million.

The Timber Tax Division, operating through offices in Eureka, Redding, and Sacramento, assists timber owners with their registration and reporting requirements and reviews their assessments through verification audits.

Revenue from the Timber Yield Tax is distributed to the counties of origin of cut timber by the State Controller.

The Forest Taxation Reform Act, which became effective April 1, 1977, created the Timber Yield Tax, replaced the ad valorem method of taxing timber. Under the ad valorem method immature timber was exempt for the first 40 years.

To avoid paying taxes owners often harvested their timber before it was fully mature. The new law removed the incentive to harvest immature timber.

The 1977 Reform Act also created a Timber Advisory Committee which reviews recommended harvest value schedules for adoption by the Board.

The committee is appointed by the Board and includes a Member of the Board (or a designee), a Board of Forestry representative, five assessors, a representative for small-scale timber owners, and a representative for large-scale owners.

The five assessors currently serving on the committee are from Del Norte, Humboldt, Mendocino, Siskiyou, and Tehama counties.

Additional information on the timber tax, including market values and the volume of sawlogs harvested, may be found in the Appendix.

Private Railroad Car Tax

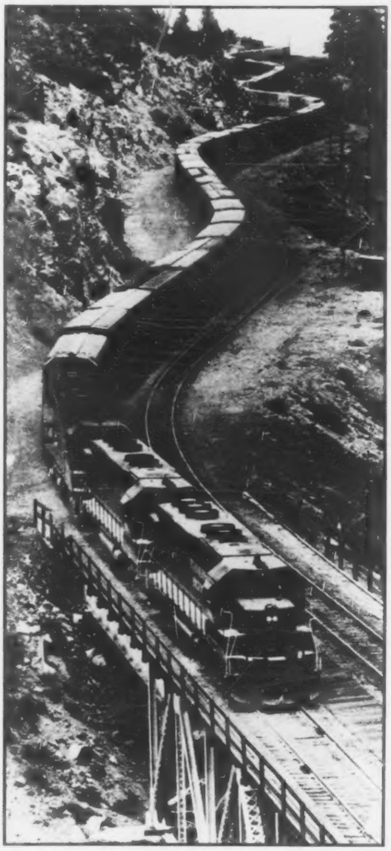
The tax on privately owned railroad cars is the only property tax that is directly levied, collected, and retained by the state. Revenues from this tax, which totaled $4.418 million in 1989-90, are deposited in the state's general fund.

The private railroad car tax is applied to railroad cars operated by private car companies within California. The tax itself is based on the value of the cars, the length of time they remain in California, and the average statewide property tax rate for the previous year. The Board's Valuation Department is responsible for appraising the property; billing, and collecting the tax; and issuing refunds.

The Board's appraisal methodology and the level of assessments of rail transportation properties have been under long-term federal litigation based on the Federal Railroad Revitalization and Regulatory Reform Act.

As a result of this litigation, the Board has been applying assessment ratios to the value of rail transportation properties, including private railroad cars. The ratio was 68 percent in 1989-90 and will be 70.38 percent for 1990-91.

Additional information on revenues from the Private Railroad Car Tax can be found in the Appendix and in the chapter "Economic Analysis."



ECONOMIC ANALYSIS

During fiscal year 1989-90 the United States completed a seventh consecutive year of economic growth. This is the nation's longest peacetime expansion on record.

National Perspective

During fiscal year 1989-90 the United States completed a seventh consecutive year of economic growth. This is the nation's longest peacetime expansion on record.

Whether this lengthy expansion will continue through 1990, however, is open to question. By the latter half of 1989, the long recovery from the 1982 recession was showing signs of weakness. The weakness continued through the first half of 1990, and many observers fear the Gulf crisis and the resultant jump in oil prices will tip the economy into recession before the year is up.

The Gross National Product (GNP) grew only 1.6 percent, after adjusting for inflation, during the fiscal year. This is well below the economy's long-run potential of 2.5 to 3.0 percent.

Quarterly growth rates were likewise anemic throughout the fiscal year. The third and fourth quarters of 1989 posted annualized increases of 1.7 and 0.3 percent respectively. During the first half of 1990, GNP grew at a 1.7 percent rate in the first quarter and 1.2 percent in the second quarter.

With the economy seemingly on the brink of a downturn, the typical policy response would be for the Federal Reserve to ease up in its monetary policy and allow interest rates to fall. With the large federal budget deficit, the use of stimulative fiscal policy measures such as tax cuts or increased government spending are out of the question, leaving only monetary policy as a viable anti-recession tool. However, the very existence of the stubbornly large budget deficit hampers the flexibility of the Federal Reserve in its implementation of monetary policy.

To finance the deficit the U.S. Treasury needs to lure foreign capital to satisfy a portion of its borrowing requirements. However, interest rates in foreign economic powers such as Japan and Germany have risen significantly in the past year. Consequently, U.S. Treasury notes and bonds must offer a high enough rate to remain competitive with alternative investments. In today's highly mobile, internationalized capital markets, investors quickly transfer investments throughout the world in search of the best financial opportunities.

If the rate of savings in the U.S. were sufficiently large to internally fund the deficit, the Federal Reserve would be less restricted by the international situation. But with America's low rate of personal saving—4.6 percent in 1989—the pool of savings is inadequate to meet the demand for capital.

Another reason the Federal Reserve Board has been reluctant to lower interest rates is that inflation continues to be a problem. Despite the slowdown in economic activity, inflation became a matter of increasing concern during the fiscal year 1989-90. Economic theory generally suggests that a slowing economy results in a dampening inflation rate, albeit with some lag time involved. However, the sluggish growth rate in the past year has not yet been translated into lower inflation.

Prices as measured by the Consumer Price Index (CPI) stood 4.7 percent higher in mid-1990 compared to mid-1989. Price increases were more rapid in the first half of 1990 than in the second half of 1989. During the first quarter of 1990 the CPI jumped at an annualized rate of 8.5 percent. Much of the increase was due to a cold snap in December that caused higher food and energy prices in January. But even after excluding these factors, inflation appears to be stubbornly stuck at an underlying rate of about 5 percent.

The two major industries in the durables sector of the economy—

automobile production and home building—experienced a downturn during 1989.

Car sales in the U.S. totaled 9.9 million for all of 1989. This is the first time that total sales have been under 10 million since 1983. Recently the sales pace slowed even further. Sales during the second quarter of 1990 amounted to 9.5 million units on an annualized basis. Imports have consistently captured a solid 28 percent share of the auto market. Moreover, the Big Three U.S. auto makers are facing increasing domestic competition from Japanese manufacturers with production facilities located in America.

Housing starts were generally weak throughout most of fiscal year 1989-90 and were especially so during the second quarter of 1990. During that period housing starts were running at a seasonally adjusted annual rate of only 1.2 million units. This is the lowest level of home building since the recession year of 1982 when 1.1 million units were started, and far below the peak of 1.8 million in 1986. Weakness in the housing industry, of course, spreads to related durable industries such as appliances and building materials.

The nation's unemployment rate began and ended fiscal year 1989-90 at 5.2 percent. The rate was remarkably stable throughout the period, never dropping below 5.2 percent or exceeding 5.4 percent. Referring to this consistency in the unemployment rate, a recent article in Business Week magazine stated: "Government statistics can be pretty boring, and this one has been more of a yawner than most."

Such "boring" stability in the unemployment rate is, of course, welcome at such low levels. However, as the Business Week article goes on to point out, this stability masks growing weakness in the labor market. Job creation is slowing, and the manufacturing sector is not contributing to what little growth there is. In fact, major layoffs have taken place, or are planned, in areas such as the auto industry, banking, computers, and defense.

The unemployment rate has not yet moved upward largely because the rate of growth in the labor force has also slowed. It is not altogether clear why labor force growth has stalled. A partial explanation may be an increase in early retirements. Many companies undergoing cutbacks offer incentives to older workers to accept early retirement. Also, an increasing number of workers are becoming discouraged about job prospects and leaving the work force. Most observers agree that the unemployment rate will soon head up if the sluggish pace of the economy continues much longer.

While economic recessions are a normal fact of economic life, the prospect of one occurring at this time is especially worrisome because the financial condition of the nation is shakier than normal this far into a recovery. The banking system is weak and is not in a position to absorb increased loan losses. Defaults of junk bond issues are mounting and the governments' usual anti-recession measures are limited by the budget deficit.

Fiscal year 1989-90 was a year of good economic performance for California.

California Perspective

Fiscal year 1989-90 was a year of good economic performance for California, although not as robust as the prior year. The state outperformed the nation in most areas of the economy, but by the spring of 1990 the rate of growth slowed considerably. There has been considerable speculation among analysts as to whether California will be able to maintain this advantage in future months and years or whether negative factors such as defense cuts and environmental problems will impair the state's economic health.

Personal income of Californians totaled $600 billion during fiscal year 1989-90. This is a solid 8.7 percent increase over the prior year. According to recent figures from the U.S. Department of Commerce California ranked eighth among all the states in per capita personal income in 1988, averaging $18,763 per person. The wealthiest region of the state is the greater San Francisco Bay–Santa Clara area. The top five counties statewide in per capita income are all from this region. In the number one position, by a wide margin, is Marin County at $32,417 per person—a figure which placed second among all counties nationwide. Rounding out the top five are San Mateo, San Francisco, Santa Clara, and Contra Costa at $25,846, $24,786, $23,181, and $23,011, respectively.

There is a wide disparity in incomes between the wealthy, urbanized coastal areas of the state and the more remote, lightly populated rural counties. Del Norte County, which is located in the northwest corner of the state, recorded the lowest figure per capita figure of $11,171. Other counties near the bottom of the list include Yuba at $11,195 and Lassen at $11,584.

The October 17, 1989, Loma Prieta earthquake was the major news event in California over the past year. An estimated $8 billion in damage was caused by the quake. Damage to public structures (mainly highways) accounted for approximately fifty percent of the damage costs, and damage to private property accounted for the remainder. Only about $1.5 billion of the private loss was covered by insurance.

The economic impact of the quake was less severe than originally expected. Of course, that does not minimize the personal tragedies of lost lives or the suffering or loss that resulted from the damage to homes and businesses. Yet, from an areawide and statewide perspective the economic effects were relatively small and short lived.

The quake resulted in a one-time cost to personal income of about 0.3 percent of 1989's state total, or about 1.3 percent of the Bay Area figure. The effects on employment were too small to affect unemployment rates either locally or statewide. While many lost three to four days of work, only about 10,000 persons were out of work long enough to file jobless claims.

The overall level of retail sales did not appear to be affected significantly. The main effects were to shift retail sales to less affected areas or to postpone some sales until transportation patterns returned to near normal.

Tourism was one area of the economy which suffered longer term effects. Publicity over the quake kept some potential visitors away. Hotel occupancy rates and sales by restaurants catering mainly to tourists were below normal for several months following the earthquake.

The total number of persons in nonagricultural wage and salary employment reached 12,870,100 statewide by June 1990—a 2.4 percent increase from twelve months earlier. The state's unemployment rate moved about in a narrow range during the fiscal year and averaged 5.1 percent for the period. Of the 300,500 jobs created during the year, 121,000 were in the service sector. Employment in the service sector reached a total of 3,392,400 jobs, or 3.7 percent over the prior year.

In relative terms the government sector posted the largest employment increase. Total government employment in California in June 1990 stood 5.0 percent higher than a year earlier, for an increase of 101,000 jobs, to reach a total of 2,134,300.

Like the nation as a whole, California employment growth slowed significantly in the first half of 1990. From February through, June the state added approximately 50,000 jobs, of which only 10,000 were in the private sector. Most of the remaining 40,000 increase reflects temporary census takers, which accounts for the large increase in government employment.

Manufacturing and construction have been areas of weakness in recent months. Manufacturing jobs dropped nearly 30,000 over the last year, a 1.4 percent decline. Half of those losses were experienced in the high technology aerospace and electronics industries, reflecting cutbacks in the defense industry.

Construction employment was strong over the winter months due to earthquake rebuilding and unusually dry, mild weather. However, a slowdown in homebuilding and commercial construction in spring 1990 resulted in a softening in the number of building jobs.

New housing construction fell significantly in the last few months of fiscal year 1989-90. Monthly permit volume remained healthy through March 1990, never dropping below an annual rate of 200,000 units, and reaching a peak of 260,700 in December 1989. In April through June 1990, the rate fell to 177,000 to 179,000 units. By July the rate was down to a recession - like level of 154,500.

The slowdown in homebuilding comes as inventories of unsold homes bulge in many parts of the Los Angeles and San Francisco Bay regions. Many builders are offering incentives such as below-market financing and extra appliances.

Sales of existing homes in June 1990 were off over 10 percent from the year ago level. The median sales price of an existing home in that month was $194,821 compared to $199,441 in June 1989. The 2.3 percent drop is due to the combination of price declines in the large, coastal metropolitan areas, and a continuing shift of sales activity into the lower priced inland regions of the state. However, the gap in prices between those regions narrowed during the year. While prices were soft in Los Angeles and San Francisco, prices jumped 30 percent in Sacramento. Mounting congestion and land scarcity in the former areas have stimulated growth in the relatively underpopulated inland cities.

California's huge agricultural sector enjoyed a successful 1989 in spite of the ongoing drought.

California's huge agricultural sector enjoyed a successful 1989, in spite of the ongoing drought. Farming experienced very difficult times through much of the 1980s, but has been recovering in recent years. Agricultural cash receipts totaled $17.9 billion in 1989, up 7.5 percent over 1988. California is the nation's largest agricultural state by a wide margin. Second-place Texas posted farm receipts of $10.7 billion.

California's farm economy is highly diversified as well as large. The State Department of Food and Agriculture has identified 57 products for which California is the leading U.S. supplier. For 11 of these products the state is the sole producer in the country. Most of these exclusive crops are of Mediterranean origin such as olives, figs, and almonds which flourish in California's climate — unique among the nation's 50 states in resembling the climate of the Mediterranean region.

Transactions subject to sales and use tax totaled $279.9 billion during the 1989-90 fiscal year, an increase of 7.5 percent over the prior year.

Taxable Sales Activity

Transactions subject to the sales and use tax totaled $279.9 billion during the 1989-90 fiscal year, an increase of $19.6 billion, or 7.5 percent over the prior year.

Taxable sales growth began the fiscal year on a strong note when the third quarter of 1989 posted an impressive 10.3 percent increase. Growth rates slowed to a more moderate, but still healthy level in the fourth quarter 1989 and first quarter 1990 which registered gains of 7.7 percent and 7.8 percent respectively. However, by the second quarter of 1990 sales were up a meager 4.5 percent, reflecting the slowdown in the national and state economies.

The actual volume of sales rose 3.5 percent during fiscal year 1989-90 after adjusting for price increases. The average price of goods subject to the sales and use tax was 3.9 percent higher during the year compared to fiscal 1988-89 as measured by the California Taxable Sales Deflator.

California retail stores reported taxable receipts of $180.2 billion during fiscal year 1989-90, up 7.0 percent from the prior fiscal year.

Business and personal service establishments, whose tax liability is based mainly on materials and parts used in service (since repair labor is tax exempt), had taxable sales of $13.4 billion, an increase of 10.8 percent.

All other outlets, comprising manufacturers and wholesalers of all types, construction contractors, petroleum producers, publishers, and a multitude of part-time permittees, the bulk of whose business is exempt, had taxable transactions totaling $86.3 billion, up 8.2 percent over the 1988-89 fiscal year. (See Appendix Table 19 for details on sales tax activity and number of sales tax permittees by business type.) Thirty-seven of the 39 types of retail businesses shown in Appendix Table 19 experienced sales increases. Retailers specializing in nondurables outperformed those emphasizing durables by a decisive margin, with an increase of 7.5 percent versus 6.4 percent. Durable retailers had outperformed nondurable sellers in six of the past seven fiscal years.

New motor vehicle dealers, the largest category in retail stores, posted a small 2.3 percent increase to reach total sales of $26.4 billion. These sales accounted for 9.4 percent of all statewide taxable transactions, down from the 9.9 percent share in fiscal 1988-89.

New vehicle registrations dropped for the second consecutive year, reflecting the difficult sales environment for automobiles. Total registrations during fiscal year 1989-90 amounted to 1,777,389, a 2.2 percent drop from the previous year. This follows a 0.9 percent year-over-year decrease in fiscal 1988-89.

Most other durable goods retailers fared better than new vehicle dealers. The specialty stores group enjoyed another typically strong year with a 10.3 percent sales increase. Sales for the group totaled $23.4 billion, representing 8.4 percent of total taxable transactions.

The building materials group posted sales of $14.6 billion, an 8.4 percent increase. The largest category within this group, lumber and building material dealers, advanced 8.8 percent with taxable sales of $10.0 billion. These increases are well below the double-digit gains posted by the group in recent years. Last year for instance, sales were up 13.9 percent for the group. The slump in homebuilding began to cut heavily into building material sales in the second quarter of 1990.

1989–90 Taxable Sales by Quarter; Growth in Actual Dollars Compared to Growth in Constant-Value Dollars

Quarter	Taxable Transactions		Percent Change From Prior Year In		
	Amount	*Percent of Total*	*Actual Dollars*	*Constant Value Dollars*	*California Taxable Sales Deflator*
July–September	$ 69,949,865,000	25.0	10.3	5.6	4.4
October–December	73,166,487,000	26.1	7.7	3.9	3.7
January–March	65,826,315,000	23.5	7.8	3.0	4.7
April–June	70,980,504,000	25.4	4.5	1.8	2.7
Fiscal Year	$279,923,171,000	100.0	7.5	3.5	3.9

New Vehicle Registrations and Taxable Sales of New Car Dealers, by Quarter, 1989–90

Quarter	Number of Registrations of New Vehicles						Taxable Sales of New Car Dealers	
	Automobiles		Trucks		Total			
	Number	*Percent Change Year to Year*	*Number*	*Percent Change Year to Year*	*Number*	*Percent Change Year to Year*	*Amount*	*Percent Change Year to Year*
July–September	353,086	−2.6	93,526	2.1	446,612	−1.7	$ 7,186,145,000	9.2
October–December	339,826	−1.4	86,155	7.4	425,981	0.3	6,141,827,000	1.8
January–March	365,063	−2.8	84,992	1.0	450,055	−2.1	6,394,539,000	−0.4
April–June	365,012	−5.1	89,729	−5.2	454,741	−5.2	6,690,948,000	−1.5
Fiscal Year	1,422,987	−3.0	354,402	1.1	1,777,389	−2.2	$26,413,459,000	2.3

Taxable Transactions of Service Stations Compared to Gasoline Distributions, by Quarter, 1989–90

Quarter	Taxable Transactions		Gasoline Distributions			
	Amount	*Percent Change Year to Year*	*Gallons*	*Percent Change Year to Year*	*Estimated Expenditure*	*Percent Change Year to Year*
July–September	$ 3,757,713,000	8.5	3,394,190,000	1.6	$ 3,363,642,000	9.7
October–December	3,429,905,000	6.1	3,374,735,000	2.0	3,013,638,000	4.4
January–March	3,363,234,000	5.9	3,297,017,000	1.8	3,072,820,000	12.2
April–June	3,753,710,000	−5.5	3,435,687,000	3.7	3,473,480,000	−2.6
Fiscal Year	$14,304,562,000	3.3	13,501,629,000	2.3	$12,923,580,000	5.4

The largest category in the nondurables area is department stores with sales of $23.3 billion, an increase of 8.7 percent over the prior year. The apparel stores group posted a gain of 8.5 percent to reach $10.1 billion in sales. Service stations sales grew only 3.3 percent with sales of $14.3 billion. Gasoline consumption climbed to 13.5 billion gallons, a 2.3 percent increase. The price per-gallon averaged $.96 during fiscal year 1989-90, a 3.0 percent increase.

The eating and drinking group posted sales of $22.9 billion, up 6.7 percent. Food stores selling all types of liquor had their taxable sales increase 10.5 percent to reach $10.3 billion.

Revenues increased by $2.136 billion during 1989-90, a gain of 10.7 percent over 1988-89.

Growth in Revenues

Tax programs administered by the Board produced state and local revenues totaling $22,036,253,000 during fiscal year 1989-90, an increase of $2.136 billion or 10.7 percent over 1988-89. This was just a bit more than the growth of 10.2 percent from 1987-88 to 1988-89. The $2.136 billion increase was comprised of $1.263 billion for tax programs in existence for all of 1988-89 and 1989-90 and $.873 billion for those that either commenced or terminated during the two year period. Levies from each tax are presented in the accompanying text table; additional detail and historical comparisons are given in Appendix Table 2. (All major sources of state revenues are compared in the Appendix.)

The combination of all state and local sales and use taxes produced $18,771,929,000, advancing 10.8 percent during the fiscal year. These taxes comprised 85 percent of revenue from Board-administered tax programs. The state's portion of the sales tax, levied at a 4.75 percent rate for the first five months of the year and 5 percent for the remainder of the year, grossed $13,917,915,000. The part allotted to other governmental agencies — cities, counties, and special districts — totaled $4,852,707,000. (Details are given in Appendix Tables 19 through 23.)

By the year's end special district taxes at the rate of 0.5 percent were being levied by 21 jurisdictions encompassing 17 counties. Alameda, Contra Costa, San Diego, San Francisco, San Mateo, and Santa Clara Counties are covered by two jurisdictions each, thereby making the total year-end rate in those counties 7.25 percent, as compared to the overall rate of 6.75 percent in the other eleven counties covered by special district taxes.

The state's fuel taxes aggregated $1,376,743,000 during the year under review, 2.6 percent more than fiscal year 1988-89. Distributions of gasoline and consumption of diesel fuel for highway use totaled 15.4 billion gallons.

Gasoline distributions in nine of the twelve months of the fiscal year topped those of the comparable month in the prior year. (Historical data on assessments are presented in appendix tables 24-26).

The state's excise taxes on alcoholic beverages rose slightly in 1989-90, the first year-to-year increase since 1983-84. Alcoholic beverages, which are taxed by the state at rates ranging from one cent per gallon for wines of 14 percent or less alcoholic content to $2.00 per proof gallon for distilled spirits, produced $128,523,000, an increase of .2 percent, for the fiscal year. Taxes on beer and wine and on distilled spirits rose by 1.8 percent and declined by .3 percent, respectively.

This was the ninth straight year that revenues from distilled spirits have declined. However, the drop in 1989-90 was the smallest annual decline in that time span. Since 1980-81 when they peaked at $115 million, distilled spirits taxes have fallen 15 percent to their current level of $98 million. (See Appendix Tables 27-29 for historical data on taxes, total consumption, and per capita consumption by major type of beverage.)

This was the first full year covered by the increased tax rates on cigarettes and other tobacco products that resulted from the passage of Proposition 99 in November 1988. This initiative raised the tax on cigarettes from 10 cents per pack to 35 cents and imposed a tax on previously untaxed other tobacco products such as cigars, chewing and pipe tobacco, and snuff, as of January 1, 1989.

COMPARISON OF REVENUES 1988–89 and 1989–90
(In thousands of dollars)

Revenue Source	*1988–89*	*1989–90*	*Percent Change*
Sales and Use Taxes			
State tax (4¾%)	$12,647,397	$13,564,696	7.3
State disaster relief tax (¼ of 1%)[4]	—	353,219	—[9]
City and county sales tax (1%)	2,637,065	2,850,838	8.1
County transportation tax (¼ of 1%)	652,572	716,068	9.7
Special district taxes (½ of 1%)			
San Francisco Bay Area Rapid Transit District[1]	143,235	143,946	0.5
Santa Clara County Transit District	87,044	90,825	4.3
Santa Cruz County Metropolitan Transit District	9,199	9,620	4.6
Los Angeles County Transportation Commission	388,727	408,493	5.1
San Mateo County Transit District	33,032	34,995	5.9
Santa Clara County Traffic Authority	86,828	90,225	3.9
Alameda County Transportation Authority	56,967	60,498	6.2
Fresno County Transportation Authority	24,961	26,769	7.2
San Diego County Regional Transportation Commission	104,261	116,637	11.9
Inyo County Rural Counties Transactions and Use Tax[2]	926	1,311	—[9]
San Benito County Council of Governments[2]	432	1,297	—[9]
San Diego County Regional Justice Facilities Financing Agency[2]	39,789	116,143	—[9]
San Mateo County Transportation Authority[2]	12,133	35,341	—[9]
Contra Costa Transportation Authority[2]	5,875	38,197	—[9]
Sacramento Transportation Authority[2]	7,712	49,190	—[9]
Riverside County Transportation Commission[3]	—	41,799	—[9]
Imperial County Local Transportation Authority[3]	—	714	—[9]
Monterey County Public Repair and Improvement Authority[3]	—	2,202	—[9]
San Bernardino County Transportation Authority[3]	—	8,809	—[9]
San Francisco County Transportation Authority[3]	—	6,372	—[9]
Santa Barbara County Local Transportation Authority[3]	—	2,418	—[9]
Other taxes and fees	1,750	1,307	−25.3
TOTALS	$16,939,907	$18,771,929	10.8
Fuel taxes and fees			
Gasoline and jet fuel	1,187,953	1,217,571	2.5
Diesel and other use fuel	154,515	159,172	3.0
TOTALS	1,342,468	1,376,743	2.6
Alcoholic beverage taxes	128,264	128,523	0.2
Cigarette and tobacco products taxes			
Cigarette tax	230,889	217,506	−5.8
Cigarette and tobacco products surtax[5]	329,168	572,844	—[9]
TOTALS	560,057	790,350	—[9]
Electrical energy surcharge	38,257	39,332	2.8
Emergency telephone users surcharge	41,854	52,099	24.5
Universal telephone service tax[6]	130	(784)	—[9]
Hazardous substances taxes and fees	67,857	76,792	13.2
Solid waste disposal fees[7]	—	25,724	—[9]
Underground storage tank fee[7]	—	13,997	—[9]
Local taxes on state assessed properties[8]	760,006	735,459	−3.2
Timber yield tax	19,854	21,671	9.2
Private railroad car tax	2,069	4,418	113.6
GRAND TOTALS	$19,900,722	$22,036,253	10.7

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[1] This one-half of one percent tax became effective April 1, 1970 in the counties of Alameda, Contra Costa, and San Francisco. The amounts shown for BARTD include amounts collected for the Metropolitan Transportation Commission: $35,023,035 for 1988–89 and $37,390,374 for 1989–90 including interest of $746,576 in 1988–89 and $1,145,972 in 1989–90. Effective January 1, 1978, 25 percent of the revenue collected under the Bay Area Rapid Transit District Sales Tax was earmarked for MTC which allocates it to the Alameda-Contra Costa Transit District, San Francisco Municipal Railway, and BARTD. Additional details are given in Appendix Table 21C, footnote a.

[2] This tax became effective during 1988–89. Consequently 1988–89 revenues represent less than a full normal year. See Appendix Table 21C for additional information.

[3] This tax became effective during 1989–90. Consequently 1989–90 revenues represent less than a full normal year. See Appendix Table 21C for additional information.

[4] This tax became effective December 1, 1989.

[5] This tax became effective January 1, 1989.

[6] Administration of this tax was transferred to the Public Utilities Commission effective July 16, 1987. The 1988–89 and 1989–90 amounts are for liabilities incurred prior to that date.

[7] Revenues from these fees were first received in 1989–90.

[8] Collected by county tax collectors.

[9] Not computed.

Revenues from the previous 10 cents per pack rate declined 5.8 percent from the prior fiscal year to $217,506,000. This decline came on top of a 7.9 percent drop in the prior year and brought the cumulative two year decline between 1987-88 and 1989-90 to 13.2 percent. Revenues from the increased tax on cigarettes and the new tax on other tobacco products were $572,844,000. (See Appendix Tables 30A and 30B for additional data regarding these taxes.)

The electrical energy surcharge levied on the use of electricity in California produced $39,332,000, a 2.8 percent increase over the prior year. The emergency telephone users surcharge, a levy to fund the 911 statewide emergency number system, yielded $52,099,000, an increase of 24.5 percent. The surcharge rate, which is levied against the charges for intrastate telephone service, was raised from .5 percent to .69 percent on November 1, 1989.

Taxes and fees levied under the Hazardous Substances Tax Law rose to $76,792,000, a gain of 13.2 percent over the prior year. This increase was almost entirely attributable to the new activity fees and environmental fee that went into effect during 1989-90.

Locally collected property taxes on state assessed properties declined to $735,459,000, a decrease of 3.2 percent. Both property tax rates and assessed values declined slightly. The timber yield tax, which is levied at the time timber is harvested in lieu of any annual ad valorem property tax, totaled $21,671,000, up 9.2 percent. The private railroad car tax, levied on railroad cars owned by firms other than operators of railroads, produced $4,418,000. Revenues from this relatively small tax have fluctuated greatly in recent years due to refunds resulting from several court actions.

COURT DECISIONS

Sales Tax Applies to Sales of Religious Books, Tapes, and Records

Taxpayer was a religious organization that sold religious books, tapes, records, and other religious and nonreligious merchandise at crusades it conducted in California. The Board informed taxpayer that religious materials were not exempt from sales tax and requested taxpayer to register as a seller to facilitate reporting and payment of the tax. Taxpayer responded that it was exempt from such taxes under the First Amendment. The Board also asserted that taxpayer had a sufficient nexus with the State of California to require it to collect and report use tax on its mail-order sales to California purchasers.

The U.S. Supreme Court held in favor of the Board. The court found that California's generally applicable sales and use tax was not a flat license tax, which might operate as a prior restraint on the free exercise of religious beliefs. In addition, the sales and use tax represents only a small fraction of any retail sale and applies neutrally to all retail sales of tangible personal property made in the state. The court also found that the state's registration requirement does not act as a prior restraint on the exercise of religious beliefs, since no fee is charged for registering, the tax is due regardless of preregistration, and the tax is not imposed as a precondition of disseminating the religious message. The court found that, to the extent the imposition of a generally applicable tax decreased the amount of money taxpayer had to spend on its religious activities, that burden was not constitutionally significant. Since the collection and payment of the tax imposed no constitutionally significant burden on taxpayer's religious practices or beliefs, the court concluded that there was no violation of the Free Exercise Clause of the First Amendment.

The court also held that imposition and collection of the tax did not violate the Establishment Clause of the First Amendment. The tax has a secular purpose and neither advances nor inhibits religion, and California's imposition of the tax on taxpayer threatened no excessive entanglement between church and state. The imposition of sales and use tax does not require the state to inquire into the religious content of the items sold or the religious motivation for selling or purchasing the items, because the materials are subject to the tax regardless of content or motive.

Finally, the court refused to consider the merits of taxpayer's claim that the imposition of use tax liability on it violated the Commerce and Due Process Clauses of the U.S. Constitution because, as an out-of-state distributor, it had an insufficient "nexus" to California. The court found that taxpayer failed to properly raise this argument in its refund claim before the Board. *Jimmy Swaggart Ministries v. Board of Equalization of California* (1990) 110 S.Ct. 688.

Sales of Lottery Ticket Forms to California Lottery Commission Not Exempt From Sales Tax

Taxpayer entered into a contract with the California Lottery Commission for the printing of instant game tickets and opened a plant in the city of Gilroy to manufacture the tickets. The Board advised taxpayer and the Lottery Commission that sales of the tickets were subject to tax. Taxpayer paid the tax and filed a claim for refund, arguing that the sales were exempt pursuant to Government Code Section 8880.68, which provides that no state or local taxes shall be imposed upon the sale of lottery tickets. The Board voted to grant the refund and so informed

Gilroy, which filed a lawsuit seeking to set aside the refund decision.

The court found in favor of Gilroy, first determining that Section 8880.68 did not exempt taxpayer's sale of the printed lottery tickets to the Lottery Commission from sales tax. The key ingredient of a lottery ticket is the right of the purchaser to a chance to win, which derives from the authority of the Lottery Commission, not taxpayer, to dispense that right. Therefore, Section 8880.68 did not apply to taxpayer's sale of printed material to the Lottery Commission.

The court also found that Gilroy had standing to challenge the Board's refund decision, even though the statutory procedure permits only the taxpayer to claim a refund of erroneously collected taxes, and there is no provision for local entities to participate in refund proceedings initiated by retailer-taxpayers within their jurisdiction. In *County of Sonoma v. State Board of Equalization* (1987) 195 Cal.App.3d 984, the court held that the Bradley-Burns Law, which required the county to contract with the Board to administer its sales tax ordinance, implicitly granted the county standing to judicially challenge the Board's actions under the contract, including its interpretation and application of a statutory tax exemption. The court followed the rationale in *County of Sonoma v. State Board of Equalization*, since the Board's actions to reclaim sales tax revenue from Gilroy and its decision whether to collect sales tax from taxpayer in the future were taken pursuant to its duties and powers under the Bradley-Burns Law and its agreement with Gilroy.

The court held that collateral estoppel did not bar litigation of the legal issues relating to interpretation and application of Section 8880.68 because, even though those issues were the subject of an administrative proceeding before the Board, neither the Board as decision maker nor the Board's staff were in privity with Gilroy. *City of Gilroy v. State Board of Equalization* (1989) 212 Cal.App.3d 589.

Offset of Fuel Tax Overpayment Must be Claimed in a Timely Manner

Taxpayer is a common carrier subject to sales tax imposed by California law on fuel used by common carriers while conducting the business of interstate transportation. The fuel necessary to reach the common carrier's first out-of-state destination is subject to sales tax, while the remainder of the fuel used for transportation is exempt. Taxpayer reported the amount of fuel subject to the tax based on estimates, and the Board verified the accuracy of the estimates by requiring a five-day test of actual fuel consumption. The Board applied the five-day test period results to bills of lading filed by taxpayer, and credits for overpayments of tax as measured by the test results were offset against charges for underpayments of tax, as also measured by such results. However, in November 1977 the Board amended its Sales and Use Tax Regulation 1621(d)(1) to require that changes of "estimated" fuel consumption to actual fuel consumption be made within the appropriate reporting period. Taxpayer failed to observe the time requirements and the Board assessed additional sales tax where underpayments were found, but did not allow offsets for overpayments. Taxpayer filed a claim for refund, arguing that it was unfair for the Board to abandon its prior practice of taking into account both overpayment and underpayment. The trial court awarded taxpayer the overpayments.

The Court of Appeal held for the Board and upheld the validity of Regulation 1621. The regulation had a clear purpose (to facilitate the collection of sales tax by keeping payment of the tax as current as possible), set forth with particularity what was required to claim the exemption, and was not unreasonable. The court found that the relationship between the procedure established by Regulation 1621 and the legitimate objectives of the Board was evident. The court also found that taxpayer, as the real party in interest, had standing to bring the action for refund, even though the tax was paid by the vendors of the fuel and not the common carrier. *Delta Air Lines, Inc. v. State Board of Equalization* (1989) 214 Cal.App.3d 518.

Antiseptic Sudsing Skin Scrub Used By Hospital is an Exempt Medicine

Taxpayer manufactures Betadine Surgical Scrub, an antiseptic, microbicidal, sudsing skin cleanser, which it distributes and sells to hospitals for preoperative use on patients, preoperative scrubbing by doctors, nurses and other operating personnel, and for hand cleansing by hospital personnel caring for and treating patients. The Board determined that Betadine was not an exempt medicine, except when applied to patients.

The Court of Appeal held in favor of taxpayer, finding that Betadine is an exempt medicine. Betadine is a "medicine," since it is a substance or preparation intended for use by external application to the human body in the mitigation and prevention of disease, and is commonly recognized as a substance or preparation intended for that use. A medicine is exempt from taxation if, among other things, it is sold to a "health facility for the treatment of a human being." The court found that, in all its hospital uses, Betadine is applied to the human body. In addition, the application of Betadine by hospital personnel to their own bodies benefits the patient and constitutes a critical component of the patient's treatment. The court noted that the Legislature had expanded the scope of exempt medicines beyond prescription medicines. *Purdue Frederick Co. v. State Board of Equalization* (1990) 218 Cal.App.3d 1021.

Tax Does Not Apply to Overhead Materials Purchased by Aerospace Company Pursuant to Contract with Federal Government

The Board assessed sales and use taxes against taxpayer, an aerospace company, on supplies and materials taxpayer obtained to perform a contract with the United States for research and development of space and military systems. For accounting and billing purposes, taxpayer charged materials to "indirect costs" included in "overhead", and allocated the overhead materials to specific contracts by multiple accounting methods. Taxpayer purchased the items pursuant to resale certificates given to the vendors, and no sales tax was paid at the time of purchase. Taxpayer's contract with the federal government contained a clause specifying when title to the overhead materials passed to the federal government. Based on an interpretation of a Board-issued general bulletin, and, later, a revision of Regulation 1618, the Board determined that taxpayer was liable for tax on the purchase of certain categories of overhead materials. Regulation 1618 requires proof of allocation of overhead material to a specific contract in order for title to such materials to vest in the government. Taxpayer asserted that the Board's interpretation was improper and that Regulation 1618 was invalid.

The court found Regulation 1618 to be arbitrary and in conflict with the court's holding in *Lockheed Aircraft*

Corp. v. State Board of Equalization (1978) 81 Cal.App.3d 257, that title to property acquired for the performance of a contract with the federal government vests in the government in accordance with the title provisions of the contract. While Regulation 1618 states that title passes to the federal government in accordance with the terms of the contract, other provisions of the regulation ignore the contract. The court concluded that taxpayer's resale of overhead materials to the federal government pursuant to the contracts was exempt from sales tax under *Revenue and Taxation Code* Section 6381. Further, since taxpayer's use of the materials occurred after title passed to the government under the title clauses in the contracts, such use was exempt from use tax. *Aerospace Corporation v. State Board of Equalization* (1990) 218 Cal.App.3d 1300.

In-Lieu Provisions of Insurance Tax Applicable to All Activities of Insurance Companies

Section 28 of Article XIII of the California Constitution imposes a gross premiums tax on insurers. That tax is in lieu of all other state, county, and municipal fees and taxes, except for fees and taxes on real estate and motor vehicles. Taxpayer, an insurance company, owned a building in Los Angeles from which it derived revenue from office rentals and operation of a parking lot. The city imposed taxes upon electricity use, parking lot fees, and rental revenues. Taxpayer filed suit for refund based on the in lieu provisions of section 28.

In *Massachusetts Mutual Life Ins. Co. v. City and County of San Francisco* (1982) 129 Cal.App.3d 876, the Court of Appeal held that the in lieu provisions of section 28 do not apply to an insurance company's activities which do not produce taxable gross premiums (in effect, activities not traditionally associated with insurance companies). The court based its holding on its view of the policy underlying the in lieu provisions of section 28.

The California Supreme Court concluded that there was no need for resorting to the underlying policy of section 28 since its language is clear and unambiguous. The court overruled *Massachusetts Mutual* and held that the in lieu provisions of section 28 apply to all activities of an insurance company. *Mutual Life Insurance Company of New York v. City of Los Angeles* (1990) 50 Cal.3d 402.

An assessee is entitled to prepayment judicial relief from an assessor's demand for information if the assessee can show that the information is not reasonably relevant to the proposed tax.

In the property statement for the 1984 assessment the State Board of Equalization requested that Union Pacific Railroad Company submit a copy of its 1983 strategic plan. The company refused to submit the entire plan on the ground that some confidential information was not reasonably relevant regarding the assessment of existing taxable property. The Board imposed the penalty assessment pursuant to *Revenue and Taxation Code*, section 830 and issued a subpoena for production of the entire plan.

The taxpayer sought judicial relief from the subpoena in superior court and petitioned the board for abatement of the penalty. The trial court issued a writ prohibiting the demand for the plan and later prohibited enforcement of the penalty after the Board denied the taxpayer's petition for abatement. The Board appealed these orders to the court of appeal whereupon they were reversed. Appeal to the California Supreme Court followed.

The Board contended that it was entitled to receive information concerning anticipated future acquisitions and associated future income projections for use in the 1984 assessment. Only if the information demanded had no conceivable basis in law or fact for assessment purposes could it be constitutionally protected from disclosure to the Board.

The supreme court held otherwise. If the information sought is not reasonably relevant to the inquiry, then the requirements of the federal constitution regarding unreasonable searches and the right of privacy would be controlling. Since the Board can only assess taxpayer's property that exists on the lien date, the court ruled that information on possible future acquisitions was not reasonably relevant to a current assessment. *Union Pacific Railroad Company v. State Board of Equalization*, 49 Cal.3d 138 (1989).

Classification of personal property as a fixture should depend on whether a reasonable person would consider the property to be a permanent part of the host real property, taking into account annexation, adaptation, and other objective manifestations of permanence.

Taxpayer, a bank, sought refund of real property taxes paid for six consolidated tax years on electronic data processing equipment that the assessor had classified as fixtures. The bank was subject to real property taxes which includes fixtures but was exempt as to its personal property pursuant to the California Constitution, article XIII, section 27. The trial court determined the classification in favor of the assessor and the bank appealed. The decision was upheld by the court of appeal in that classification was a question of fact and could only be reviewed under the substantial evidence test. The bank appealed to the California Supreme Court.

The court first considered the standard of review for the assessor's classification. It noted that if the inquiry involves a mixed question of fact and law and it requires a critical consideration of legal principles, then the question is predominantly legal and its determination must be independently reviewed. Thus it is plain that on appeal a trial court's classification of a particular item as a fixture must be reviewed independently. Uniformity depends on proper classification which is furthered through the application of independent review.

The supreme court reviewed the record and found that the equipment included central processing units and various peripheral devices. It was characterized as general purpose, off-the-shelf and fungible and was attached merely through standardized quick-disconnect plugs. The equipment was not designed for the building and the building was not designed for the equipment. The court concluded that there were no other objective manifestations of permanence that are sufficient to outweigh the evidence bearing on annexation and adaptation. In making a classification the element of objective intent is the overriding factor and here a reasonable person would not consider the equipment to constitute a permanent part of the building. *Crocker National Bank v. City and County of San Francisco*, 49 Cal.3d 881 (1989).

In valuing a cable television company's possessory interest, the county assessor may take into consideration the presence of the intangible assets necessary to put the possessory interest to beneficial or productive use in the operation of the cable television system, including the cable television franchise.

In 1985 the county assessor adjusted the 1982-1983 roll value of the property of a cable television company from $5,455,599 to $16,125,446. In response, the taxpayer applied to the assessment appeals Board to reduce its property tax assessments for 1982-1983 and following years.

At the Board hearing, the taxpayer argued that the assessor's increased valuation of the cable television system included the value of the assessee's cable television franchises, which were intangible assets and exempt from property taxation. In response, the assessor contended that the value of the taxpayer's cable television system was properly enhanced by the franchises which permitted the use and operation of the system.

The Board found that the franchises were intangibles which could not be directly taxed and reduced the 1982-1983 assessment to $5,455,599. The county then applied to the superior court for a writ of mandate ordering the Board to set aside its decision. The court denied the county's application and the county appealed.

The court of appeals held that while the cable franchisee's possessory interest is subject to real property tax, the cable franchisee's right to charge a fee and make a profit from the operation of a cable television business is constitutionally protected from assessment by the First Amendment. Nevertheless, in valuing the possessory interest for assessment purposes, the assessor may take into consideration the presence of the intangible assets necessary to put the possessory interest to beneficial or productive use in the operation of the cable television system.

The court further noted that, pursuant *Revenue and Taxation Code*, section 23154, the special franchises of state assessees may be specifically assessed by the State Board of Equalization.

The court of appeals reversed the superior court's judgment and remanded the matter to the Board. *County Of Stanislaus v. County Of Stanislaus Assessment Appeals Board (Post-Newsweek Cable, Inc.)* 213 Cal.App.3d 1445 (1989).

Damage to building due to differential expansion and settling of the underlying bedrock and fill is not a "disaster, misfortune, or calamity."

Plaintiff owned an office building built in 1979 directly on bedrock of a type that expands upon contact with moisture and on fill of a kind that was even more expansive. Over time, the building suffered from the differential expansion and settling of the underlying bedrock and fill, resulting in the cracking of the slab, wallboard, and glass; and while the building remained usable, the estimated cost of repair exceeded the building's value.

In 1987 plaintiff filed an application for reduction of its 1987 assessment because the market value of the building had declined below its trended base year value. The assessment appeals board denied the application, considering the question of whether the damage was caused by "disaster, misfortune or calamity" within the meaning of section 51(c) of the *Revenue and Taxation Code* to be one of law. Thus, plaintiff brought suit on a claim for refund of taxes.

The trial court concluded that the assessor was correct in refusing to reduce the building's trended base year value, and the court of appeal agreed. The court interpreted "disaster, misfortune or calamity" as used in sections 51 and 170 to require at a minimum some event out of the ordinary and noted that the purpose of the sections is to afford financial relief to the owners of property physically damaged or destroyed by an unforeseeable occurrence beyond their control. Since the damage to plaintiff's building occurred gradually due to ordinary natural forces, the court held that the damage was not caused by "disaster, misfortune or calamity" within the meaning of the sections. *T.L. Enterprises, Inc. v. County of Los Angeles* 215 Cal.App.3d 876 (1989).

Assessor may rebut presumption that fair market value is purchase price paid in open market transaction

Taxpayers purchased commercial real property in an arms-length transaction for $215,000. At the time of the purchase, the property was leased to tenants for rents considerably below market rents for comparable property.

The assessor reappraised the property as of the date of the sale pursuant to Proposition 13 at a current market value of $334,000 using the market data and income approaches to value.

After the Assessment Appeals Board sustained the assessor's value, the taxpayer filed a suit for refund of property taxes in Superior Court contending the value of the property was equal to the purchase price. The trial court agreed with the taxpayer.

The Court of Appeal reversed the judgement of the trial court and sustained the assessor's value. The court held that while *Revenue and Taxation Code* Section 110(b) permits the assessor to presume fair market value from a property's purchase price in an arms-length open market sale that is not influenced by an exigency of either the buyer or seller, the presumption may nevertheless be rebutted by evidence that the fair market value of the property is otherwise. In this case, the court found that the market data approach used by the assessor properly reflected the value of the property to the taxpayer as well as the "bonus" value of the below market leases to the lessees of the property while the purchase price reflected only the market value of the property to the taxpayer. The presumption that the price paid for the property was its fair market value was therefore rebutted by the assessor's market data evidence that the value was otherwise. *Dennis v. County of Santa Clara* 215 Cal.App.3d 1019 (1989).

Assessor is entitled to make assessment based upon information in his possession if taxpayer refuses to furnish information requested.

Plaintiff built an addition onto her existing single family dwelling but refused to allow the assessor's appraisers onto the property to establish its value. Under the circumstances, the assessor relied upon measurements and diagrams of the addition made during the framing stage, calculated the size of the addition to be 2,010 square feet, and valued the addition at $105,500. That valuation was appealed to the assessment appeals board, where it was upheld and where plaintiff's 1,512 square foot interior measurements of the addition and her $73,000 value therefor were rejected.

On appeal, the court reaffirmed that the proper scope of trial court review of the administrative record of an assessment appeals board is that of reviewing the entire record to determine whether the Board's findings are supported by substantial evidence. Proceeding, the court then noted that the assessor was required by Section 401 of the *Revenue and Taxation Code* to assess all property subject to general property taxation at its full value, with or without an assessee's cooperation; and that when plaintiff refused to give him the opportunity to obtain information necessary to allow him to perform his statutory duty, the assessor was required by Section 501 to estimate the value of the addition and, based upon the estimate, promptly assess it. As the assessor had done so, the presumption that the assessment was both regularly and correctly made arose, and plaintiff failed to produce evidence to rebut the presumption.

Finally, the court reaffirmed also that a taxpayer has no right to a trial de novo in the superior court to resolve conflicting issues of fact as to the taxable value of her property, pointing out that section 5170, which permits a trial court to consider all evidence relating to the valuation of property administered under the rules of evidence and upon which plaintiff relied, by its own terms pertains only to property assessed by the State Board of Equalization. *Simms v. Pope* 218 Cal.App.3d 472 (1990).

A True Sale and Leaseback of Real Property is a Change in Ownership Under Proposition 13

The taxpayer, owner of a building located in downtown San Francisco, entered into an arrangement with another party for the sale and leaseback of its real property for a period of fifty years (including renewal options). The City and County of San Francisco reappraised the property at its current market value and assessed property taxes against it on that basis on the ground that the transaction constituted a change in ownership within the meaning of subdivision 2(a) Article XIII A of the California Constitution, (Proposition 13).

The taxpayer's suit for refund of property taxes was denied by the Superior Court and the taxpayer appealed.

The Court of Appeal affirmed the judgement of the trial court holding that because the transaction was a true sale and leaseback of real property, and not a financing transaction, it constituted a change in ownership within the meaning of Proposition 13.

The court applied the three-pronged definition of the term "change in ownership" established by *Revenue and*

Taxation Code Section 60 and concluded that the test was satisfied with respect to the sale portion of the transaction as well as the lease-back portion because in each case there was a transfer of a present interest in real property including the beneficial use of the property the value of which was substantially equal to the value of the fee interest. The court distinguished the transaction from a transfer by an instrument whose terms reserve to the transferor an estate for years and held that its conclusion was consistent with the spirit of Proposition 13, because otherwise one could avoid reappraisal by merely reserving a leasehold when making a sale. *Industrial Indemnity Company v. City and County of San Francisco*, 218 Cal.App.3d 999 (1990).

The prior and current use of property may be considered in determining its highest and best use, and restrictions on property that have a demonstrably minimal effect on value should not be considered.

An airplane manufacturer rented four parcels next to an airport for "exceedingly low" rental payments, with an option to buy. The parcels had both deed and zoning restrictions, including aviation easements, clear zones and limitations on use of the property to aircraft-related manufacturing and similar activities.

When the taxpayer exercised its option to buy, the property was reassessed. In arriving at a valuation of the property, the assessor found that the highest and best use of the property was for aviation purposes. The taxpayer appealed the assessment to the county board of assessment appeals contending that the assessor had failed to account for the detriment to the property's value caused by the restrictions.

Following a three-day hearing, the board found that the highest and best use of the property was for aviation purposes and, therefore, the restrictions had only a minimal effect on value. The board appraised the four parcels as an economic unit and then allocated value among the parcels based upon number of square feet.

The taxpayer appealed the Board's decision by filing an action in the superior court for a refund of taxes. The trial court overturned the board's decision finding that the board improperly considered the property's value to the taxpayer, instead of in the general market place, and that the board failed to make value adjustments for the restrictions.

The court of appeal reversed the trial court holding that the board did not impermissibly assess the property in relation to its unique value to the taxpayer. The board was entitled to consider the prior and current use of the property in making its determination of highest and best use. The court also found ample evidence in the record to support the board's finding that the restrictions had only a minimal effect on property value and, thus, should not be considered. *County of Los Angeles v. McDonnell Douglas Corp.* 219 Cal.App.3d 715 (1990).

Value of land entitled to agricultural preserve status under the Williamson Act is substantially equivalent to the value attributable to its permissible use or uses.

Plaintiff inherited property within the City of Danville zoned for agricultural use and used for a walnut orchard but designated in the City's general plan as property for future zoning as administrative offices. When reassessing the property, the assessor disregarded the agricultural zoning restriction and valued the property based upon its use for administrative offices, which resulted in a seven-fold increase in value.

Plaintiff then appealed to the assessment appeal board and asked the city to designate the property an agricultural preserve under the Williamson Act, but the board upheld the assessor's valuation method and the city declined to grant agricultural preserve status. Plaintiff challenged the board's action in court, whereupon the matter was returned to the board for a rehearing. The board once again upheld the assessor's valuation method and also found that the zoning of the property would be changed to administrative offices in the next three to five years and that the property was not suitable for agricultural preserve status. The trial court agreed and upheld the board's decision. While this appeal was pending, the city reversed its earlier decision and granted plaintiff's request for agricultural preserve status.

The court of appeal reversed and again returned the matter to the board for reassessment of the property in accordance with its use for agricultural purposes. Viewing plaintiff's action as a valuation method challenge presenting a question of law, the court deemed applicable section 402.1 of the *Revenue and Taxation Code*, which establishes a rebuttable presumption that any enforceable restrictions are permanent, and that the value of land is substantially equivalent to the value attributable to its permissible use or uses.

In order to rebut the presumption, the assessor was required to show that the agricultural use restriction on the land would be lifted in the predictable future, and such did not occur where plaintiff had asked the City to designate the property as agricultural preserve under the Williamson Act, plaintiff manifested no intent to have his property rezoned from agricultural use, and his property was entitled to agricultural preserve status. *Borel v. County of Contra Costa* 220 Cal.App.3d 521 (1990).

The transfer of a mineral interest is a change in ownership of the mineral estate which requires reassessment of the interest transferred.

Plaintiff owned land in Amador County containing nonmetallic minerals and leased the exclusive right to mine and remove clays, sands, earth and other nonmetallic minerals while retaining the right to extract oil, gas and lignite. Thereafter, the lease was amended to extend to the year 2050 and amended again to include the right to extract lignite, but in 1981, the lease was again amended to terminate that right. Also, the lessee subleased the right to mine and remove sand, the sublease providing that were the lease to be terminated, plaintiff would be substituted for the lessor and the sublease provisions would remain in effect. Finally, in 1981 also, the lessee assigned its rights under the lease to another corporation.

Because the 1981 lease amendment was entered into to terminate pending litigation concerning the right to extract lignite, the county regarded the amendment as constituting a change in ownership of all of the mineral rights on the bases that the original lease had been terminated by the litigation and the amendment was a novation. The trial court disagreed and held that the amendment constituted a change of ownership of only the lignite right. It also held that the lessee's assignments of its rights under the lease to the other corporation constituted a change in ownership, but that no change in ownership had occurred with respect to the sublease.

On appeal by both parties, the court of appeal affirmed. The court held that fixed long-term mineral interests are not governed by section 61(c) of the *Revenue and Taxation Code* and thus, all such interests in a large piece of real property were not subject to reassessment simply because one mineral lease for the right to extract lignite was transferred/terminated. The court noted, however, that under long-established precedent, a mineral lease, regardless of its duration, is a separate taxable estate in real property and held that the transfer of such an interest was a change of ownership of the mineral estate under section 60 even though such a transfer was not set forth as an example of what constitutes a change in ownership in section 61. Finally, the court held that the lessee's assignment of its rights under the lease to the other corporation was a change of ownership, and that no change in ownership occurred with respect to the sublease because the sublessee was in continuous possession throughout the relevant period despite the changes in relationships between plaintiff and the lessee, the amendments to the lease, and lessee's assignment of its rights under the lease to another corporation. *Howard v. County of Amador* 220 Cal.App.3d 962 (1990).

Federal law preempts imposition of timber yield taxes on harvest by non-Indian purchasers of timber owned by Indian tribe.

Plaintiff, a federally recognized Indian tribe, owned tribal timber located upon its reservation which it sold through the Bureau of Indian Affairs to private companies. Cognizant of plaintiff's tax exempt status, the State Board of Equalization attempted to collect timber yield taxes on the value of the timber at the time of harvest from the private companies pursuant to sections 38115 and 38104 of the *Revenue and Taxation Code*, which together indicate that if the timber owner is exempt from property taxation the timber yield tax is due from the first non-exempt person to acquire title to the timber.

Plaintiff filed suit challenging the application of the tax, and the United States District Court granted partial summary judgment to plaintiff on the ground of federal preemption, the court finding that the exercise of state authority in assessing the tax against the private companies was preempted by the pervasive federal regulation of Indian timber and thus, was in violation of federal law. The District Court denied, however, plaintiff's request for attorney's fees under 42 U.S.C. Sec. 1988.

On appeal by both parties, the United States Court of Appeals, Ninth Circuit, reviewed applicable federal preemption cases, rejected the State Board of Equalization's contention that its interest in imposing the timber yield tax outweighed the federal and tribal interests with which the tax interfered, and held that the tax should be preempted. The Court of Appeals held also that plaintiff's claims were not cognizable under 42 U.S.C. Sec. 1983 and hence, plaintiff was not entitled to attorney's fees under 42 U.S.C. Sec. 1988. *The Hoopa Valley Tribe, et al. v. Nevins, et al.*, 881 F.2d 657 (1989).

LEGISLATION

THE GREAT SEAL OF THE STATE OF CALIFORNIA
EUREKA

During the 1989-90 legislative session, 992 bills, resolutions, or constitutional amendments affecting the Board were reviewed.

Business and Property Taxes

As one of California's largest tax agencies, the State Board of Equalization influences the development of new state tax laws and policies in many ways. The Board's legislative unit regularly reviews and prepares analyses of legislation that affects tax programs, and the Legislative Committee recommends formal positions to be adopted by the five-member Board. The Committee also prepares the Board's annual legislative program, a proposal of changes concerning administrative, technical, or policy aspects of the law.

Members of the staff regularly testify before the Legislature's policy and fiscal committees and provide technical assistance to the Governor, members of the Legislature, and to officials of the Department of Finance.

During the two year 1989-90 legislative session, 992 bills, resolutions, or constitutional amendments affecting the Board were reviewed. In addition, the Board sponsored several bills designed to modify and clarify business tax and property tax laws. For example, one bill would amend the sales tax reimbursement schedules for amounts between 15 cents and $1 to more closely approximate the amounts which retailers are required to remit to the state. Another bill would provide an exemption from the Motor Vehicle Fuel License Tax for purchases of motor vehicle fuel by foreign diplomatic and consular missions and personnel.

Information about Board-sponsored bills and some of the most significant bills passed by the Legislature during fiscal year 1989-90, follows.

Business Taxes

Applications for Refund

Senate Bill 262, Chapter 437, Statutes of 1989. Amends Section 8105 of the Revenue and Taxation Code; effective January 1, 1990.

An application for refund based on exportation of motor vehicle fuel under the Motor Vehicle Fuel License Tax Law must be filed with the Controller three months after the calendar month in which the fuel was exported or 13 months from the date the fuel was purchased, whichever is later.

Cigarette and Tobacco Products Tax Law

Senate Bill 87, Chapter 634, Statutes of 1989. Amends Sections 30001, 30008, 30009, 30011, 30012, 30014, 30102, 30102.5, 30103, 30104, 30105, 30105.5, 30107, 30108, 30109, 30111, 30140, 30181, 30431, 30432, 30436, 30453, 30454, 30455, 30475, and 30478 of, amends the heading of Article 3 (commencing with Section 30221) of Chapter 4 of Part 13 of Division 2 of, and adds Sections 30005.5, 30017, 30140.1, 30176.1, 30178.1, 30178.2, and 30179.1 to, the Revenue and Taxation Code; effective September 21, 1989.

Revises provisions of the Cigarette Tax Law to conform to the adoption of the Tobacco Tax and Health Protection Act of 1988 (Proposition 99), which was adopted by the voters at the general election held on November 8,1988. Proposition 99 imposes an additional tax on the distribution of cigarettes and imposes a tax on the distribution of certain tobacco products pursuant to a specified formula.

Donated Property

Senate Bill 1226, Chapter 1387, Statutes of 1989. Amends Section 6403 of the Revenue and Taxation Code; effective October 2, 1989.

Provides an exemption from use tax for property donated by any seller to any organization described in Section 170 (b) (1) (a) of the *Internal Revenue Code* and limits this exemption, with respect to museums, to only specified nonprofit museums which use the donated property exclusively for display purposes within the museum.

Earthquake Relief

Senate Bill 33X, Chapter 14, First Extraordinary Session of 1989. Adds Article 7.7 (commencing with Section 16419) to Chapter 2 of Division 4 of Title 2 of the Government Code, *and amends Section 7102 of, and adds Section 6051.1, 6201.1, 6376, 12637, 43158, and 45156 to the Revenue and Taxation Code; effective November 7, 1989*

In response to the October 17, 1989 Loma Prieta earthquake, this bill:

- Increases by 1/4 percent the state sales and use tax rate for the period December 1,1989 through December 31, 1990, and requires the proceeds from the increase to be transferred to the Disaster Relief Fund as a means of funding earthquake relief operations
- Exempts specified fixed-price construction contracts and leases from the 1/4 percent increase
- Relieves taxpayers from interest under the Tax on Insurers Law, Hazardous Substances Tax Law, and Solid Waste Disposal Site Cleanup and Maintenance Fee Law when the failure to make a timely payment or return is due to a disaster

Endangered Animals and Plants

Assembly Bill 804, Chapter 937, Statutes of 1989. Adds Section 6366.5 to the Revenue and Taxation Code; effective September 27, 1989; operative January 1, 1990.

Endangered animal or plant species are exempt from sales and use tax if both the seller and the purchaser are nonprofit zoological societies.

Exemption Certificates

Senate Bill 66, Chapter 230, Statutes of 1989. Amends Section 6385 of the Revenue and Taxation Code; effective January 1, 1990.

Sellers who make sales to foreign air carriers of tangible personal property other than aircraft fuel and petroleum products, under specified circumstances, will be given a reasonable time to request the foreign air carrier to provide an exemption certificate to support an exemption from the sales and use tax.

Factory-Built School Buildings

Assembly Bill 1051, Chapter 816, Statutes of 1989. Adds Section 6012.6 to the Revenue and Taxation Code; effective September 26, 1989.

Exempts 60 percent of the sales price of factory-built school buildings from sales and use tax.

Foreign Purchasers

Senate Bill 442, Chapter 762, Statutes of 1989. Adds Section 6366.2 to the Revenue and Taxation Code and 6700.1 to the Vehicle Code; *effective September 25, 1989; operative January 1, 1990.*

Exempts from the sales and use tax any new motor vehicle manufactured in the United States that is sold to a purchaser who is a resident of a foreign country, when the purchase is made under specified conditions.

Hazardous Waste

Assembly Bill 41, Chapter 1032, Statutes of 1989. Amends and repeals various sections of the Health and Safety Code, *and amends Sections 43053, 43151, 43152.6, 43152.10, 43551, and 43552 of, and adds Section 43054 to, the Revenue and Taxation Code; effective September 29, 1989 .*

Among other things, this act:

- Provides technical cleanup to Senate Bill 475 (Chapter 269, Statutes of 1989).
- Requires the annual hazardous waste disposal tax return to be filed, and tax paid, by March 1 of each year.

Senate Bill 475, Chapter 269, Statutes of 1989. Amends, repeals, and adds various sections of the Health and Safety Code, *and amends Sections 43002.3, 43012, 43051, 43053, 43101, and 43152 of, and adds Section 43152.9 and 43152.10 to, the Revenue and Taxation Code; effective August 3, 1989.*

Among its principal provisions, this act:

- Deletes the disposal fee formula and sets the base rate at $52.50 per ton. Requires that proceeds from the fee be deposited in the Hazardous Substance Account (California *Superfund*).
- Deletes the formula establishing the facility fee and the generator fee and sets the base rate for these fees at $20,000 and $2,400, respectively.
- Requires the Board to assess additional fees, including a corporate environmental fee.
- Deletes the formula used in determining the tax deposited in the Hazardous Substance Account and establishes the base rate for the tax at $52.50 per ton.
- Extends certain provisions of the Carpenter-Presley-Tanner Hazardous Substances Account Act to July 1, 1996.

Motor Vehicle Fuel License Tax Increase

Senate Bill 300, Chapter 105, Statutes of 1989. Amends, adds, and repeals various sections of the Government, Public Utilities *and* Streets and Highway *codes. Amends Section 7102 of, and repeals and adds Sections 7351, 7351.5, and 7653 of, the Revenue and Taxation Code; effective July 10, 1989.*

Among other things, this bill, upon voter approval of Senate Constitutional Amendment 1 at the June 5, 1990 direct primary election, increases the rate of tax under the Motor Vehicle Fuel License Tax Law to 14 cents per gallon on August 1,1990, and increases the rate one cent per gallon on each January 1 until January 1, 1994. The act also imposes a floor stock tax of 5 cents per gallon on persons owning 1,000 gallons or more of motor vehicle fuel on August 1, 1990. Thereafter, the floor stock tax is one cent per gallon imposed each January 1 through 1994.

Motor Vehicle Fuel License Tax Refunds

Assembly Bill 2143, Chapter 1027, Statutes of 1989. Repeals Section 6357.1, 6357.2, 7204.5, 7204.6, 7264, and 7264.1 of, and repeals and adds Section 8101.5 of, the Revenue and Taxation Code; effective September 29, 1989; operative January 1, 1990.

Repeals refund provisions under the Motor Vehicle Fuel License Tax Law applicable to the use of motor vehicle fuel in aircraft, and provides that no refunds be granted on motor vehicle fuel used in propelling aircraft in the state.

Solid Waste

Assembly Bill 939, Chapter 1095, Statutes of 1989. Amends and repeals various sections of the Government Code *and repeals various sections of the* Health and Safety Code. *Adds Division 30 (commencing with Section 40[illegible]) to, and repeals Section 46811 of, the* Public Resources Code, *and amends Sections 45002, 45009, 45051, 45101, 45151, 45855, 45901, 45981, and 45982 of the Revenue and Taxation Code.*

Among other things, this bill requires each operator of a solid waste landfill to pay a quarterly fee, in addition to the existing annual solid waste fee, to the Board of Equalization, based on all solid waste disposed of at each disposal site on or after January 1, 1990.

Assembly Bill 1843, Chapter 974, Statutes of 1989. Adds Chapter 5 (commencing with Section 66799.60) and Chapter 6 (commencing with Section 66799.100) to Title 7.3 of, and repeals Section 66799.140 of, the Government Code, *and amends Section 374.3 of the* Penal Code*; effective January 1, 1990.*

Among other things, this bill requires the California Integrated Waste Management Board (CIWMB) to establish a waste tire program and imposes a 25 cents per tire disposal fee on persons leaving tires for disposal with sellers of new and used tires on and after July 1, 1990. The bill allows the CIWMB to contract with any state agency, including the Board of Equalization, to administer the tire disposal fee.

Underground Storage Tanks

Senate Bill 299, Chapter 1442, Statutes of 1989. Adds and repeals various sections of the Government Code. *Among other revisions, adds and repeals Chapter 6.75 (commencing with Section 25299.10) of Division 20 of the* Health and Safety Code, *and adds Part 26 (commencing with Section 50101) to Division 2 of the Revenue and Taxation Code; effective October 2, 1989.*

Among other things, this bill requires the owner or operator of an underground storage tank that contains petroleum to pay an annual $200 maintenance fee to the Board of Equalization for each underground storage tank issued a permit pursuant to Section 25284 of the H*ealth and Safety Code.*

Use Fuel Tax Rate Increase

Assembly Bill 471, Chapter 106, Statutes of 1989. Amends, adds and repeals various sections of the Government, Streets and Highways, *and* Vehicle *codes. Repeals and adds Section 8651 of the Revenue and Taxation Code; effective July 10, 1989.*

Among other things, this bill, upon voter approval of Senate Constitutional Amendment 1 at the June 5, 1990 direct primary election, increases the rate of tax under the Use Fuel Tax Law to 14 cents per gallon on August 1, 1990, and further increases the rate by one cent per gallon each January 1 to January 1, 1994.

Youth Groups

Assembly Bill 520, Chapter 116, Statutes of 1990. Amends Section 6361 and repeals Section 6361.1 of the Revenue and Taxation Code; effective June 1, 1990.

Clarifies that youth groups sponsored by or affiliated with a qualified educational institution are regarded as consumers, rather than retailers, of food products, nonalcoholic beverages, and tangible personal property made or produced by members when those sales are made on an irregular or intermittent basis and when the profits are used solely and exclusively in furtherance of the youth group's purpose. Also repeals the provisions which required youth groups which were not already deemed consumers of these items to seek approval from the Board for placement on consumer status, and instead provides that any nonprofit organization, under specified conditions, may also be regarded as consumers.

Property Taxes

Appraisal of Property

Assembly Bill 816, Chapter 906, Statutes of 1989; amends Sections 402.1 and 402 .3 of the Revenue and Taxation Code; effective January 1, 1990.

Requires assessors to recognize a hazardous waste land-use restriction as enforceable and to consider the effect of that restriction in valuing property.

Assembly Bill 1510, Chapter 649, Statutes of 1989; repeals and adds Section 2188.6 to the Revenue and Taxation Code; effective January 1, 1990.

Provides that unless a request for exemption from separate assessment has been received, the county assessor may separately assess each individual unit of a condominium once certain documents have been filed. The tax due on each unit would constitute a lien solely on that unit.

House Resolution 22, read and adopted July 20, 1989.

Requests that the Joint Legislative Audit Committee study the question of how the taxable property of cellular telephone companies may be assessed in order to promote uniformity and compliance with the California Constitution.

Assessment Appeals Provisions

Assembly Bill 152, Chapter 481, Statutes of 1989; amends Sections 69.5 and 1603 of, and adds Sections 1615 and 1624.05 to, the Revenue and Taxation Code; effective January 1, 1990.

Allows taxpayers who do not receive timely notices of assessment to file applications for reductions of assessments within 60 days of receipt of the notice of assessment or mailing of the tax bill, whichever is earlier. Provides that any action brought to court on behalf of government to review a decision of a county board of equalization or assessment appeals board must be commenced within six months of the board's final determination. Requires five years of experience in specified professional areas for county appeals board nominees in counties with a population of 1,000,000 or more. Also, authorizes counties to make the effective date of their ordinances implementing Proposition 90 retroactive to November 9, 1988.

Exclusions from "New Construction"

Senate Bill 920, Chapter 988, Statutes of 1989; adds Section 74.5 to the Revenue and Taxation Code; effective November 7, 1990 upon voter approval of SCA 33 (Proposition 127).

Excludes from the terms *newly constructed* or *new construction* that portion of reconstruction, or installation in a building, of seismic rehabilitation improvements or earthquake hazard mitigation technologies, as specified.

Senate Constitutional Amendment 33, Resolution Chapter 57, Statutes of 1990; adds a paragraph to subdivision (c) of Section 2 of Article XIII a of the California Constitution*; effective November 7, 1990 upon approval by the voters.*

Excludes from reassessment as *new construction* specific seismic safety improvements.

Government Property Exemption

Senate Bill 1433, Chapter 539, Statutes of 1989; adds Section 201.4 to the Revenue and Taxation Code; effective September 20, 1989.

Provides that possessory interests, in an Indian reservation property, of a nonprofit entity owned by the City of Palm Springs, where the possessory interests are leased to the City of Palm Springs under certain circumstances, and where the property is used exclusively for public purposes, shall be deemed to be property owned by the City of Palm Springs. Similarly, property owned by a nonprofit entity owned by the City of Palm Springs and used under lease by the city exclusively for public purposes, shall be deemed to be owned by the City of Palm Springs. Also makes related statements of legislative intent regarding the apportionment of taxes on the subject proper

Land Use Contracts

Assembly Bill 284, Chapter 1087, Statutes of 1989; adds general law provisions, effective January 1, 1990.

Increases Williamson Act open space subventions for the 1989-90 fiscal year.

Assembly Bill 1159, Chapter 943, Statutes of 1989; amends Sections 51207, 51243, 51245, 51246 and 51284 of, and adds Section 51287 to, and repeals Section 51283.5 of, the Government Code*; effective January 1, 1990.*

Requires cities or counties to notify the Department of Conservation of intended Williamson Act contract activities and to publish findings regarding cancellation of such contracts. Also requires notice of contract cancellation to be given to owners of nearby contract property, and authorizes cities or counties to charge a fee to cover cancellation service costs.

Local Agency Formation

Assembly Bill 1183, Chapter 671, Statutes of 1989; adds general law provisions; effective September 22, 1989.

Provides that the formation of certain county services areas in Calaveras and Monterey counties shall be effective for assessment purposes for fiscal year 1989-90 if the required statements are filed with the Board of Equalization on or before June 12, 1989.

Local Government Financing

Assembly Bill 694, Chapter 602, Statutes of 1989; adds general law provisions; effective January 1, 1990.

Declares legally effective any actions previously taken by a local government entity to implement specified negotiated property tax revenue exchanges.

Senate Bill 20, Chapter 766, Statutes of 1989; adds Section 97.36 to the Revenue and Taxation Code; effective September 25, 1989.

Provides that an independent qualifying city in Los Angeles county shall receive new percentages of its Tax Equity Allocation (TEA) formula if this amount would be greater than its allocation without the TEA formula. Becomes operative July 1, 1989 and applies to property tax revenue distributions for the 1989-90 fiscal year and fiscal years thereafter.

Penalty Cancellation

Assembly Bill 1127, Chapter 240, Statutes of 1989; amends Section 2610.5 of the Revenue and Taxation Code; effective January 1, 1990.

Allows counties to cancel delinquency penalties upon recommendation by the tax collector, provided specific procedures for considering such cancellations have been established. Those procedures may provide for cancellation of penalties if the assessee has demonstrated that the delinquency was due to the county's failure to notify the owner of property acquired after the lien date, and if the taxes are paid within a specified time period.

Property Tax Collection

Assembly Bill 406, Chapter 183, Statutes of 1989; Adds Chapter 8 (commencing with Section 3205) to Part 5 of Division 1 of the Revenue and Taxation Code, and adds Section 9880 to the Vehicle Code, *effective January 1, 1990.*

Requires the Department of Motor Vehicles (DMV) to withhold registration renewal on property-tax-delinquent vessels provided the owner has been notified by the county tax collector, with a fee to be assessed by the DMV upon the tax collector to cover administrative costs.

Senate Commission on Property Tax Equity and Revenue

Senate Resolution 42, read and adopted March 15, 1990.

Creates the Senate Commission on Property Tax Equity and Revenue to study and analyze the current system of property taxation and develop proposals for alternative methods of property taxation that maintain the basic protections for homeowners promulgated in Proposition 13.

Veterans' Exemption

Senate Bill 320, Chapter 1077, Statutes of 1989; amends Section 205.5 of the Revenue and Taxation Code; effective January 1, 1990 .

Increases the amount of the disabled veterans' exemption from $100,000 to $150,000 based on the claimant's household income for a totally disabled veteran or the unmarried surviving spouse of a totally disabled veteran.

Welfare Exemption

Assembly Bill 3022, Chapter 161, Statutes of 1990; amends Section 214 of the Revenue and Taxation Code; effective January 1, 1991.

Allows specified meetings to occur on property exempt under the welfare exemption without jeopardizing the property's exempt status.

Senate Bill 350, Chapter 1292, Statutes of 1989; amends Section 214 of the Revenue and Taxation Code; effective January 1, 1990.

Includes educational purposes, as defined, within the meaning of charitable purposes under the provisions of the welfare exemption.

Senate Bill 550, Chapter 912, Statutes of 1989; adds Section 214 .14 to the Revenue and Taxation Code; effective January 1, 1990 .

Includes within the welfare exemption property used exclusively for charitable purposes by museums owned and operated by religious, hospital, scientific, or charitable funds, foundations or corporations. Also included is property used for activities and facilities related to the primary charitable purpose of the museum. Declares that these provisions are declaratory of existing law.

OPERATIONS

Human Resources Division

The Human Resources Division is comprised of five units: Personnel, Labor Relations, Affirmative Action Office, Training, and Employee Assistance. Information on activities carried out by those units during the year and an overview of their general duties follow.

Personnel Office

The Personnel Office is responsible for policies and practices related to the following areas of personnel management:

- Job classifications
- Performance appraisals
- Employee discipline
- Benefits for sick and injured employees
- Examinations
- Document processing for pay and benefits

Classification Unit

During 1989-90 staff completed major studies to evaluate the business taxes administrator series, property taxes appraiser, and auditor-appraiser series. Both the Department of Personnel Administration and the State Personnel Board approved implementation of changes that were proposed as a result of those studies. Staff recommended new job specifications, allocation standards, and salary structures to enable management to better meet their strategic plan program objectives.

Injured State Workers Assistance Program

The Injured State Worker Assistance Program is designed to facilitate the return to work of employees who have been injured from either industrial or nonindustrial causes. An important goal of the program is to control the amount paid by the Board in compensation and medical costs, which averages $250,000 a year. Last year, 178 employees were helped through this program, and another 38 employees were provided some form of reasonable accommodation to allow them to remain on the job in a productive capacity.

Selection Unit

The Board has continued to expand its decentralized examination testing program as mandated by the State Personnel Board (SPB).

Responsibility for administering promotional examinations for servicewide classifications shifted from the SPB to the individual state agencies in July 1987. Prior to the change, the Board's Selection Unit administered examinations for 75 Board-specific classifications. As a result of decentralization, the unit assumed responsibility for administering an additional 125 examinations for servicewide classifications used by the Board.

During 1989-90 the Selection Unit administered 125 examinations. The most popular examinations were for the positions of Tax Auditor (Board of Equalization) and Business Taxes Representative. Those examinations resulted in 2,800 applications.

During 1989-90 the unit issued informational memorandums regarding promotional readiness examinations, competitors' rights and responsibilities, and transfer examinations for business taxes representatives. The unit is also developing an *Examination Process Handbook* for employees and is preparing information for the *Human Resources Manual*.

Transaction Unit

The Transaction Unit is going through numerous improvements to provide better service to employees, including the development of a training class for attendance coordinators and the development of new procedures designed to increase operational efficiency.

Labor Relations Office

During 1989-90 the Board conducted a pilot study to evaluate the impact of and assess interest in a program to offer alternate work hours. The study was conducted from March through August, and in July an Alternate Work Schedule program was fully implemented. The program provides a variety of work schedules for employees, including adjusted work hours, compressed work schedules, and flextime. Operational needs must be met in order for an alternate schedule to be approved.

The Labor Relations Office also published a new brochure for employees. The brochure, called *Compensation Plus*, was developed for rank and file and seasonal employees. It includes a summary of certain benefits available to employees. The pamphlet is the first of its kind and has been in high demand by other state departments.

Affirmative Action Office

Affirmative Action Plan

In 1989 the Members of the Board unanimously directed Board management to take an assertive stance in ensuring that the agency meet its affirmative action goals. Consequently, Executive Director Cindy Rambo created an Affirmative Action Task Group and directed its members to prepare a plan for best accomplishing those goals. The plan, called the *Affirmative Action Plan: Strategies and Objectives*, was released in March 1990. It is designed to become an integral part of the management structure and operational system of the Board and will be updated in March of each year.

The Affirmative Action Task Group is confident that the plan will be of significant assistance to the Board in achieving its goal of creating a work force that includes minorities, women, and persons with disabilities equal to their representation in the statewide labor force.

The Affirmative Action Plan includes the following sections:

1. Introduction and statement of management commitment to affirmative action
2. The roles and responsibilities of managers and key staff
3. Board policies related to affirmative action
4. Goals and timetables
5. Strategies for achieving the goal of a representative work force
6. Glossary

Section Five constitutes the heart of the plan. It includes 28 strategies covering the areas of operations and management, recruitment, selection, career development monitoring and evaluation, attrition and retention, and discrimination complaints. The individual strategies range from adding staff to the Affirmative Action Office to developing legislation which would authorize a college scholarship program, from establishing affirmative action advisory committees to designating field staff to function as recruitment coordinators, and from developing an accelerated hiring process to doing a feasibility study on the use of mentors.

The Affirmative Action Office will monitor the plan and provide staff support for implementation of the strategies.

Recruitment of Hispanics and Persons with Disabilities

The Affirmative Action Office continued to focus its recruitment efforts on hiring Hispanics and persons with disabilities, the most underrepresented groups in state service.

Hispanics continue to be the most underrepresented group at the Board of Equalization when compared to their 17.2 percent representation in the statewide labor force. The number of Hispanic employees at the Board has almost doubled from 165 employees in 1980 (6.7 percent of the agency's work force) to 420 as of December 31, 1990 (or 14.1 percent of the agency's work force).

A five-year hiring goal was established to meet labor force parity for Hispanics in fiscal year 1989-90. Hispanics were hired at a rate of 20.6 percent on a Boardwide basis. This exceeds the excellent hiring rate of 19.8 percent of the previous year. There was a net increase in the professional category of 2.1 percent. The largest gains were in the tax auditor and staff counsel classifications.

During 1989-90 the representation of employees with disabilities increased by 8.9 percent. Our goal to hire 25 persons with disabilities was met through the Limited Examination and Appointment Program. In all, 151 persons with disabilities were hired during the year. A mentor program is being developed to help ensure that disabled employees do not leave employment unnecessarily.

New Programs: Adopt-a-College and Accelerated Hiring

Two new programs were implemented during 1989-90 to improve the representation of minorities, women and the disabled. The Adopt-a-College Program and the Accelerated Hiring Process were developed to help the Board identify recruitment sources for persons from these groups and expedite the hiring process.

As part of the Adopt-a-College Program, individuals from the Business Taxes Department, Property Taxes Department and Administration have been assigned responsibility for Board recruitment and outreach efforts at local colleges, universities, and schools. District recruitment coordinators are responsible for identifying professors, administrators and student groups that can be contacted for recruitment purposes. The coordinators will work with these resources to ensure an adequate pool of applicants for business taxes representatives and tax auditors.

The Accelerated Hiring Process is a method of expediting job offers to excellent candidates examining for business taxes representative and tax auditor positions. This method was used primarily in the college interview process. This method proved very effective in recruiting target group members.

Training Section

The Board's training program is dedicated to enhancing the knowledge, skills, and abilities of its employees. The program includes on-the-job training and experience, programmed texts, and formal classroom instruction.

During 1989-90, more than 8,500 participants benefited from the Board's various training opportunities.

Adding to the broad range of Board classes being offered, Training Section staff developed and introduced a new course on cultural diversity. The class on public service was revised to emphasize the organization's ongoing commitment to quality service. To maintain consistency with current developments, major revisions were also made to the classes that deal with the disabled and issues related to sexual harassment.

Mandatory annual training is an integral component of the management development program. Board executives, managers, and experienced supervisors are required to complete 8 to 16 hours of training in selected management topics. Newly appointed supervisors are required to attend a series of internal classes that help prepare them for their new roles and responsibilities.

All management staff, from first-line supervisory level to executive level, periodically attend Board management development conferences designed to improve supervisory skills.

Specialized courses in auditing, tax compliance, property appraisal, and data processing are also designed and conducted by Board staff.

Employee Assistance Program

During 1989-90 more than 450 employees contacted the Employee Assistance Program (EAP) for help with their problems, for consultations, or for information.

The types of problems for which employees sought assistance last year were divided as follows: 20 percent for substance abuse-related issues; 30 percent for family and marital and problems, including child care; 22 percent for emotional problems, including stress; 6 percent for legal and financial problems; 18 percent for job-related difficulties; and 5 percent for medical problems.

During the year, EAP staff provided training and orientation for employees and supervisors; awarded and administered backup EAP services contracts; continued its coordination of Board child care activities; and issued a bimonthly newsletter.

EAP staff updated and published the *Sacramento Area Child Care Handbook*. EAP also implemented a program to allow two hours of approved time off for certain medical tests in support of "wellness" month at the Board.

Disabled Advisory Committee

The Disabled Advisory Committee continues to pursue correction of the underrepresentation of disabled persons in all occupational categories, elimination through training of attitudinal barriers and stereotypes that managers may have regarding persons with disabilities, improved representation of disabled persons in the state work force, and enhanced communication of the special concerns and perceptions of disabled persons.

The committee works closely with the Equal Employment Opportunity office which provides advice to the Executive Director. The committee members continue to focus their attention on recruitment and retention practices, and in this regard there is special emphasis on the role played by individual committee members. The committee is very supportive of LEAP hiring and is highly committed to providing fully accessible facilities for employees and the public.

Information Management Division (IMD)

In May the Information Management Division implemented a new sales and use tax return processing system to accommodate the growing number of transit tax districts. Staff also implemented a redesigned delinquency processing system in June. Both systems use state-of-the-art database, on-line updating and remote-office printing capabilities.

As the result of work completed this year, IMD now provides sales tax allocation and registration data to cities and counties on magnetic tapes or floppy diskettes. Previously, local jurisdictions were limited to paper reports and microfiche film. Local jurisdictions review data related to retailers within their jurisdictions to identify the potential misallocation of local taxes due to taxpayer error.

Cashier Unit

The Cashier Unit received and processed more than 4.57 million tax payments during 1989-90, representing revenues totaling $19.7 billion. The number of payments and the amount deposited increased approximately seven percent. The majority of tax payments are banked the same day they are received to earn maxim .m interest for the state. On June 25,1990, a record was set for the highest single-day deposit, $755.3 million.

The Board's cashiering operation is one of the three largest in California state government. To manage an increasing and fluctuating workload, the unit uses state-of-the-art electronic equipment and a large staff of permanent intermittent employees to complete the annual processing of more than four million returns.

District Offices

The Board encourages voluntary compliance from the more than one million registered taxpayers. To help taxpayers understand and meet their tax obligations, the Board offers assistance through 57 offices located statewide. The Board also maintains offices in New York, Chicago, and Houston for taxpayers who do business in California but whose records or headquarters are located in other states.

Anyone opening a new business or buying an established business first makes contact with the Board's staff through a field office. Board representatives issue seller's permits and provide information on how taxes apply to the type of business for which a permit is being issued. During the life of a typical business, the taxpayer will normally have infrequent contacts with Board employees, unless the taxpayer becomes delinquent in filing returns or paying taxes.

The Board's field offices are staffed by employees whose responsibilities are organized into two primary functions: audit and compliance. The audit staff conducts onsite audits of existing accounts and prepares reports of findings and recommendations for processing by headquarters audit staff. The compliance staff registers taxpayers, provides advisory services, and collects delinquent taxes.

Processing of Tax Returns

All tax returns are reviewed and verified at Board headquarters. During fiscal year 1989-90, 4.1 million returns were filed by California taxpayers.

Enforcement Activities

The Board's compliance staff is responsible for the equitable and uniform enforcement of the tax laws. Proper licensing of persons required to report and pay taxes is the major objective. Compliance staff work in all the Board's field offices to provide assistance to taxpayers in the preparation of their returns and to interpret tax laws and regulations.

The collection of delinquent tax payments is primarily the responsibility of field offices. Generally fewer than 10 percent of the business tax accounts in California require special attention. The Collections Section at Board headquarters in Sacramento advises and assists field offices with legal collections such as bankruptcies, probates, and assignments. During the fiscal year, the Board collected delinquent accounts receivable of $196,780,834 in sales and use taxes and $1,546,804 in use fuel and vendor use fuel taxes, for a total of $198,327,638.

The Consumer Use Tax Division administers the use tax due on nondealer sales of vehicles, vessels, aircraft and mobile homes. This unit maintains a close liaison with all state registration and enforcement agencies.

The Department of Motor Vehicles collects the use tax on the Board's behalf as part of the vehicle and vessel registration process. Similarly, the Department of Housing and Community Development collects use tax on mobile homes. If these agencies are unable to collect the tax or determine the merits of a claimed exemption, the transaction is sent to the Board's Consumer Use Tax Division or the field offices for review.

This fiscal year the Department of Motor Vehicles collected $305,052,365 in use tax for the Board; the Department of Housing and Community Development collected $12,782,368; and the Consumer Use Tax Division collected $38,201,532, for a total of $356,036,265.

Audit Program

Most of the taxes administered by the Board are self-reported by those holding tax permits. To ensure that permit holders report neither more nor less than the law prescribes, the Board maintains a vigorous and effective audit program.

The Board's audit selection system is designed to use audit resources in the most cost-effective manner possible by concentrating on the accounts in which the likelihood of inaccurate reporting is the greatest.

Approximately three percent of the Board's active accounts are audited in any one year. This work is performed by 820 auditors engaged in field auditing; 677 are assigned to the California field offices, and 143 to the Board's out-of-state audit offices.

The audit program also provides information and assistance to taxpayers, enabling them to complete returns and pay their taxes correctly and efficiently. Interpretations of the law and related regulations, which are given to taxpayers during the audit process, provide them with a basis for the proper reporting of future tax liabilities. This is true whether the audit results in a no-change recommendation, or discloses understatements or overstatements of reported tax.

The Board believes that a sound audit program fosters a climate of cooperation, which leads to greater accuracy in self-assessment.

During 1989-90 the Board's business taxes audit program disclosed net deficiencies of $327.8 million. Net tax deficiencies per audit hour for the fiscal year were $290.12 Net tax deficiencies per dollar of cost were $4.35 for the sales and use tax audit program.

Areas of Noncompliance

The Taxpayers' Bill of Rights, which was enacted in 1989, requires the Board to:

- Identify areas of the sales and use tax law with which taxpayers are not complying
- Identify the types of businesses that are making errors
- Report its findings in its annual report

The table below provides a summary of the Board's findings for fiscal year 1989-90. The information is derived from the Board's audit program.

Of the taxpayers audited, five percent had failed to file tax returns for the audit period. In addition, 32 percent

Analysis of Business Taxes Field Audit Activity
Fiscal Year 1989-90, Per Program Analysis

	Number of Audits	*Number of Hours*	*Hours Per Audit*	*Audit Recovery* *Net Tax Deficiencies*	*Audit Recovery* *Refunds*
Tax Program	a	b	a,b	a,c,d	
Sales and Use Tax	20,333	1,115,592	54.9	321,334,512	33,814,643
Use Fuel Tax	561	11,634	20.7	4,443,201	337,865
Motor Vehicle Fuel License Tax	22	1365	62.0	1,718,620	33.522
Alcoholic Beverage Tax	54	650	12.0	32,123	1588
Cigarette Tax	78	686	8.8	281,920	0
Total	21,048	1,129,927	53.7	$327,810,376	$34,187,618

[a] Includes field billing order deficiencies based on a field investigation of a limited phase of the taxpayer's business.

[b] Includes the transmitted hours for re-audits and hours spent on field waivers.

[c] Includes audit recovery arising from state-administered taxes.

[d] Adjusted for estimated cancellations.

of the taxpayers used professional preparers.

Evaluating Staff's Contacts with the Public

The Taxpayers' Bill of Rights requires the Board to implement a program to evaluate the performance of employees and officers with respect to their contacts with taxpayers. In February 1989 a program involving direct observation of employees' contact skills with taxpayers was implemented. Under the program, all supervisors and managers were required to observe and evaluate employee contacts with the public, including contacts made in person, in writing, or by telephone. All employee performance reports and annual reviews now require comments on the employee's contacts with taxpayers.

During the year, the Board changed its audit procedures to require the presence of a supervisor at certain discussions of audit results with taxpayers. This change has provided additional opportunities to observe and evaluate employee interactions with taxpayers. Evaluation of compliance staff was expanded to include monitoring of telephone calls with taxpayers as a first hand observation tool.

This year taxpayers throughout the state were asked to rate confidentially the overall registration and account maintenance process and to provide suggestions or comments on the process. Over 94 percent of those responding indicated they were pleased with the process and the services provided by the specific staff member handling their account. Some of the comments received included: "Best experience at a government agency in quite some time;" "everyone was super in getting us all ready to go (into business), thanks;" "very courteous;" "informative." All comments and questions were evaluated, and where possible, changes were made to improve services and communication.

During the upcoming year the Board plans to continue the current evaluation program while studying additional programs that would evaluate employees' public contact service skills.

Appeals of Tax Decisions

The Board provides an administrative appeals process for taxpayers who disagree with the results of an audit. This process normally begins with the taxpayer working directly with the auditor to resolve a dispute. If the dispute cannot be resolved, the taxpayer may meet with the auditor's supervisor, or from there, with a higher level Board representative.

The taxpayer may also petition for redetermination of audit findings through the Board's Petition Section and, as part of their petition, may request an informal hearing from the Appeals Division.

A total of 3,600 taxpayer appeals were received during the year. Approximately 78 percent of those were resolved through correspondence. Eight hundred fifteen cases were completed by Board hearing officers, and 192 cases were appealed to the Board.

The Board of Equalization does not impose or suggest production quotas or goals and does not evaluate individual officers or employees based on the amount of revenues they collect or assess.

Areas of Noncompliance Identified During 1989-90, by Type of Noncompliance and Type of Business

Percentage	Type of Noncompliance
23.8	Unreported ex-tax purchases from out-of-state vendors
21.4	Errors in claiming sales for resale
6.3	Unreported sales of business assets
6.2	Taxable sales recorded but not reported
5.0	Errors involving motion pictures
3.8	Unreported sales based on markup of costs
3.8	Property for own use purchased for resale in error
2.3	Unreported material costs by construction contractors
2.1	Errors involving leases of tangible personal property (excluding mobile transportation equipment)
2.0	Tax accrued but not paid
1.9	Tax-paid purchases resold but not claimed
1.4	Unreported sales estimated because of inadequate records
20.0	Miscellaneous errors in a variety of areas
Total 100.0	

Percentage	Type of Business Making Error
14.5	Manufacturers of electronic equipment
10.6	Service enterprises, such as advertising agencies and banks
9.4	Distributors of light industrial equipment and machinery, such as hospital or laundry equipment
7.8	Distributors of heavy industrial equipment and machinery, such as factory or farming equipment
5.5	Transportation service companies, such as airlines and auto rental firms
5.4	Construction contractors
3.8	Repair shops (excluding auto repair shops)
2.6	Manufacturers and wholesalers of drugs and chemicals
2.6	Manufacturers and wholesalers of store and office equipment
2.3	Specialty stores, such as pet or toy stores
35.5	Various other types of businesses with small errors for each type
Total 100.0	

Assessment Standards

The Assessment Standards Division assists and monitors the assessment practices of the 58 county assessors' offices. Field offices for this division are located in Fresno, Hayward, Orange, and Sacramento.

Staff provide technical expertise and guidance to county assessors, the legislature and others concerned with property tax assessments through advisory Letters to Assessors, individual responses to specific inquiries, the Assessors' Handbook, and special-topic surveys.

Letters to Assessors

Letters to Assessors provide ongoing advisory service for county assessors and other interested parties. The letters provide Board interpretations of rules, laws, and court decisions on property tax assessment. They include summaries of court rulings, legal opinions, highlights of enacted legislation, property tax rules, and technical bulletins on assessment problems. Approximately 100 advisory letters were issued in 1989-90.

Two examples of letters discussing significant appraisal issues include:

- *Nonproduction Computer Values* This letter analyzed market dynamics related to the value of nonproduction computers for the 1990 lien date. The letter was produced as a result of information gathered and analyzed through a joint study involving the computer and semiconductor industries, county assessors' offices, and the Board.
- *Larson v. Duca: Proposition 58.* This letter summarized the Board's interpretation of an appellate court decision affecting certain claims for property tax relief under Proposition 58. The letter notified assessors that specific claims for relief that were previously denied should now be granted.

Responses to Outside Inquiries

The Board replies to inquiries from assessors, legislators, accounting firms, law firms, taxpayers, and other interested parties and responds to all letters written to the Governor on property tax issues. Writers frequently request information on property assessments and appraisals, or they may write for a legal interpretation of the *Revenue and Taxation Code*. Approximately 1,700 individual responses to inquiries were written in 1989-90.

Assessors' Handbook

Another form of assistance provided by the Board is the publication and maintenance of the *Assessors' Handbook*. This handbook is a compilation of manuals on many assessment topics for the guidance of assessors and their staffs. It is constantly updated and expanded to reflect legislative changes and changes in the appraisal and assessment systems.

Assessment Practices Surveys

An important function of the Assessment Standards Division is to conduct Assessment Practices Surveys of county assessor offices. These surveys are designed to "determine the adequacy of the procedures and practices employed by the county assessor in the valuation of property for the purposes of taxation and in the performance generally of the duties enjoined upon him or her." They are currently conducted on a five-year cycle and, to comply with legislative direction, concentrate on revenue-related issues and statutory violations.

The Board's sample appraisal program is designed to provide a representative sampling of the assessment rolls to determine how effectively the county assessor identifies properties subject to revaluation and how well he/she is performing the valuation function. As required by legislation passed in 1986, the results of the sampling program are used to determine whether a county has achieved an average level of assessment of at least 90 percent (or 95 percent for counties in which surveys were started after January 1, 1987) of the statutorily required level. A county must achieve at least a 90 (or 95) percent level in order to be reimbursed for certain administrative costs.

The County Assessor has an opportunity to reply to the report, and the reply will be published, along with any additional Board comments that may be needed. The final report is distributed to the Governor, Senate, Assembly, Attorney General, county assessor, county Board of Supervisors, county grand jury, county assessment appeals board, and other county assessors and may be sent to other interested parties upon request.

In 1989-90 assessment practices survey reports were published for Colusa, Imperial, Mono, Riverside, San Luis Obispo, Santa Clara, and Trinity counties.

During the year staff sampled the following county assessment rolls: Amador, Butte, Calaveras, Sacramento, San Benito, San Mateo, Santa Barbara, Tehama, and Tulare.

Special Topic Surveys

The Board publishes special-topic surveys on statewide assessment practices. These surveys generally deal with single issues of particular concern to the Board, the assessor, and the legislature. Prior to 1989-90, the following special-topic surveys were published:

- New Construction; Change in Ownership
- Assessment of Open-Space Properties
- Assessment of Oil- and Gas-Producing Properties
- Assessment of Mobilehomes
- Assessment of Possessory Interests
- Assessment Appeals
- Audit Program

The Board published two new special-topic surveys during 1989-90:

- Taxable Government-Owned Properties
- Confidentiality of Assessor's Records

Property Tax Exemptions

The California Constitution provides that all property, both personal and real, is taxable unless it is specifically exempted by federal or state law. Property exempted by federal law is immune from assessment and taxation. In addition to exemptions specified in the California Constitution and the *Revenue and Taxation Code*, the legislature has mandated certain restricted assessments and partial exemptions.

In general, there are two types of exemptions. The first requires the taxpayer to file a claim form, such as the homeowners', veterans', college, and welfare exemptions. The second includes those that do not require the filing of a claim, such as household furnishings, personal effects, growing crops, and business inventories.

Although most of the exemption program is administered locally by the county assessor, the Board does act as a clearinghouse for the homeowners' exemption claims to prevent multiple claims throughout the state. During the year the Board processed nearly 4.6 million homeowners' exemptions, up one percent from the previous year.

In addition, the Board reviews the assessor's administration of the local exemption programs to ensure accuracy and adequacy and provides advice and instruction.

For the welfare exemption, the Board works directly with the assessors' offices. The welfare exemption is granted to property owned by nonprofit organizations engaged in religious, hospital, scientific, or charitable activities. After a claim is filed with the assessor, it is forwarded for review to the Board with the assessor's comments. The Board recommends granting or denying the exemption claim. The county may deny an exemption that is approved by the Board, but it cannot grant an exemption denied by the Board. When requested, the Board holds hearings on claims it has denied. During the 1989-90 fiscal year, the Board reviewed more than 8,500 welfare exemption claims involving a total of over 16,250 properties.

Subvention Payments

The Constitution and the *Revenue and Taxation Code* also provide for restricted assessments which result in partial exemptions. Properties in this category include timberland, open-space properties, and historical properties.

The major subventions are for homeowners' exemptions and open-space properties.

To offset revenue loss to the counties associated with restricted assessments and exemptions, the state is required to pay subventions to the counties for some of those exemptions.

Appraiser Certification and Training

By law, any person employed by a county assessor or by the Board of Equalization to make value judgments must be certified by the Board. In addition, appraisers must receive sufficient training each year to maintain their appraisal skills and to learn changes in the property tax laws. Permanently certified appraisers must receive 24 hours of training each year, conducted by or approved by the Board of Equalization. Appraisers who have advanced certificates must undergo 12 hours of training each year.

To meet those training requirements, the Board maintains a Certification and Training Unit within the Assessment Standards Division. During the 1989-90 fiscal year, the unit granted permanent certification to 174 beginning-level appraisers and advanced certification to 109 experienced appraisers who either completed a course of study or passed a special examination.

The Certification and Training Unit also coordinates formal appraisal courses, workshops, and seminars to help appraisers improve their knowledge and skills while meeting the training requirements. During the 1989-90 fiscal year, 1,036 appraisers attended 47 formal courses conducted by the unit.

Legal Entity Ownership Program

The purpose of the Board's Legal Entity Ownership Program (LEOP) is to discover changes in the control and/or ownership of legal entities, such as partnerships and corporations, and to advise assessors of the changes.

Assessors are required to reappraise real property whenever a change in ownership occurs (in the cases of mergers and the acquisition of corporations and partnerships, a change in control is considered the same as a change in ownership).

Because such changes in control are not accompanied by the filing of legal documents in the local recorder's office, it is difficult for local assessors to discover those changes.

During the year more than 59,000 initial questionnaires were sent to legal entities by the LEOP Section, resulting in the reassessment of approximately 6,500 parcels owned by over 620 legal entities.

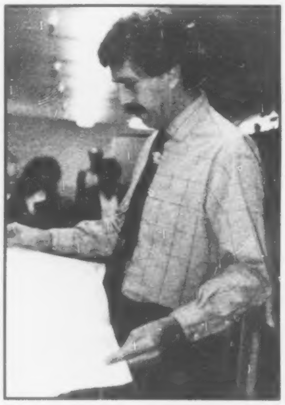
Contract Audit Program

Some business properties must be audited every four years by the assessor of the county in which the property is located. However, many of the taxpayers who own these properties maintain accounting records out-of-state and may have property in more than one county in California. Because it is not cost-effective for each county to send staff to distant locations to audit only the portion of the taxpayer's business records affecting that county, several counties have formed cooperatives to handle these audits both within California and out-of-state.

The Board offers the counties a similar audit program through a contract arrangement. Since the Board maintains permanently staffed business tax field offices in Chicago, New York, and Houston, the use of Board tax auditors saves travel expense. During 1989-90, seven counties contracted with the Board to perform mandatory audits. Board staff assigned 37 contract audits during the year.

A related program administered by the contract audit manager is the use of out-of-state Board auditors to complete one-year sample audits for the Assessment Standards Division. Forty-eight sample audits were assigned under this program in 1989-90.

Contracts for appraisal and appraisal support services were also executed through the contract audit program.



Valuation Division

The Valuation Division is responsible for:

- The valuation of state-assessed properties
- Valuation of private railroad cars
- Maintenance of the tax-rate area mapping program
- Auditing of financial records of utility companies

See the Tax Programs section of this report for information on state-assessed properties and the tax on private railroad cars.

Tax-Rate Area Mapping Program

If a local agency levies a tax or special assessment and is carried on the regular county assessment roll, it is required to file a boundary statement with the Board whenever a city, school, or special district is created within its district or whenever existing boundaries are changed.

The Board's Tax Area Services Section (TASS) uses the information provided by local agencies to modify existing tax rate areas (TRAs) or to create new ones. Tax rate areas are geographically defined areas that indicate how property taxes are to be allocated to local agencies.

This information developed by TASS is transmitted to the county auditors for allocation of tax increments and used by the Board to allocate properties of other state assessees to their appropriate taxing jurisdiction.

Under the tax-rate area mapping system, a number is assigned to every geographical area in the state for which there is a different distribution of revenues among taxing jurisdictions. Each state assessee is required to report its subject properties according to the numbered tax-rate areas. From this information, the Board determines the portion of the utility roll that applies to a county, and this amount is reported to county auditors in August of each year for their use in computing local property taxes.

The TASS Unit currently maintains over 8,800 revenue district boundaries, with approximately 52,000 TRAs assigned to those districts.

This year, the Board initiated a feasibility study on the proposed implementation of a Geographical Information System (GIS). The GIS program would require approximately 20 months to complete and would allow the Board to computerize both its geographical and TRA databases. If adopted, the GIS system will allow the Board to reconstruct district boundaries or their zones without re-plotting from the legal description; reduce the time required to update the TRA charts; and exchange information with the counties electronically.

Audits

Organized in 1977, the audit unit of the Valuation Division has recovered escape assessments of approximately $4.7 billion. Since the program's inception, escape assessments have generated a total of $52.3 million in additional local tax revenues. For 1989-90, the Board adopted escape assessments totaling $900 million.

Because escape assessments enhance the value of a company, their discovery by Board auditors results in added revenues for local governments every year after the escapes are adopted. This in turn reduces the burden on the state's general fund since any shortfall in the property tax which goes to schools is made up by the state on a dollar-for-dollar basis.

Timber Tax Division

The Timber Tax Division was created in 1977 as the result of legislation which took effect in April of that year.

The Timber Yield Tax Act, which was passed to slow the rapid decline of California's timber supply, replaced an ad valorem tax on trees that were 40 years old or older. Since the ad valorem tax encouraged growers to harvest timber before it was forty years old, the legislature passed the new law to help conserve California's forests.

The Timber Tax Division registers timber owners, provides tax returns, conducts verification audits, and reviews harvest operations. Division staff members also work on proposed property tax rules, legislation affecting their operation, and timberland values for County Assessor use.

The Timber Yield Tax is explained in the Tax Programs section of this report. Additional information can be found in the Appendix.

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APPENDIX

Board History
Organization Chart
Comparison of Revenues
Statistical Information
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Board Publications

HISTORY OF THE BOARD OF EQUALIZATION

1870 State Board of Equalization created by Legislature to deal with property assessment abuses among counties. Board consisted of State Controller and two members appointed by Governor.

1879 State Board of Equalization established under the State Constitution to regulate county assessment practices, equalize county assessment ratios and assess properties of interconnected railroads. Board consisted of four members elected from Equalization districts and the State Controller.*

1911 Constitutional Amendment provided for [illegible] assessment of corporation franchise taxes, bank share tax, gross receipts taxes on public service corporations (utilities), and insurance taxes.

1923 Motor Vehicle Fuel (gasoline) Tax enacted.

1929 Bank and Corporation Franchise Tax enacted with State Board of Equalization as an administrative appellate agency replacing previous assessing function.

1933 Retail sales tax, motor vehicle transportation license tax, and alcoholic beverage tax enacted. Riley-Stewart Plan enacted assessment of designated public utility properties for local tax purposes.

1935 Use Tax enacted - provided further revenue, protected California retailers from tax-free competition from out-of-state sellers. Personal Income Tax enacted with State Board of Equalization as an administrative appellate agency.

1937 Use Fuel Tax enacted - diesel tax became a supplement to the gasoline tax.

1937 Private Car Tax enacted - state tax on privately owned railroad cars.

1951 Administration of Itinerant Merchants Act transferred by legislation from the Public Utilities Commission to the Board of Equalization. This law imposed an annual fee on persons hauling produce across county lines.

1955 Constitutional Amendment transferred licensing and control of alcoholic beverages from the Board of Equalization to a new Alcoholic Beverage Control Department and the appellate function to the Alcoholic Beverage Control Appeals Board. Taxing functions remained with the Board.

1955 Board-administered Local Sales and Use Taxes program initiated. All California cities and counties were included by 1962.

1959 Cigarette Tax enacted.

1961 Itinerant Merchants law repealed.

1963 Subscription Television Tax enacted.

1964 Subscription Television Tax repealed by an initiative measure.

1966 Property Tax Assessment Reform Law enacted. Mandated certification and training of appraisers, surveys of county assessors' offices, and development of property tax rules and regulations. Also added an appeal procedure at the staff level to the sample property appraisal process.

1967 Legislative action increased the Cigarette Tax and provided that 30 percent of the receipts be distributed to cities and counties according to an equitable allocation formula based on local sales tax allocations.

1969 Aircraft Jet Fuel Tax enacted.

1970 State-administered Transit District Sales Tax program enacted - Bay Area Rapid Transit District and Southern California Rapid Transit District.

1973 Motor Vehicle Transportation License Tax repealed.

1974 Waxman-Dymally Campaign Disclosure Legislation enacted - provided for audit of campaign statements. This activity terminated late in 1975 with passage of Proposition 9, Political Reform Act, in November 1974.

1975 Electrical Energy Surcharge enacted - to fund the State Resources Conservation and Development Commission.

1976 Timber Yield Tax enacted. Emergency Telephone Users Surcharge Law enacted.

1977 Litter Control, Recycling, and Resource Recovery Assessment Act enacted.

1978 Proposition 8 adopted November 7, 1978 amended Article XIIIA to allow reduction of the full cash value base of real property to reflect substantial damage, destruction, or other factors which cause the value to decline.

1979 Litter Control, Recycling, and Resources Recovery Act amended, ending the assessment and allocating funding from the state's general fund.

1982 Administration of two hazardous substances taxes assigned to the Board by legislation. Both are imposed on persons who generate hazardous waste and dispose of it in California.

1984 The Moore Universal Telephone Service Act imposed a tax on certain intrastate telecommunications to subsidize basic telephone service for those who cannot afford it. Tax rates, eligibility, and service systems are determined by the Public Utilities Commission. The Board collects the tax.

1987 The Moore Universal Telephone Service Act repealed and reenacted, transferring administration to the Public Utilities Commission.

1988 Passage of Proposition 99 in November increased the tax on cigarettes and created a Tobacco Products Tax.

1989 Creation of Underground Storage Tank Maintenance Fee

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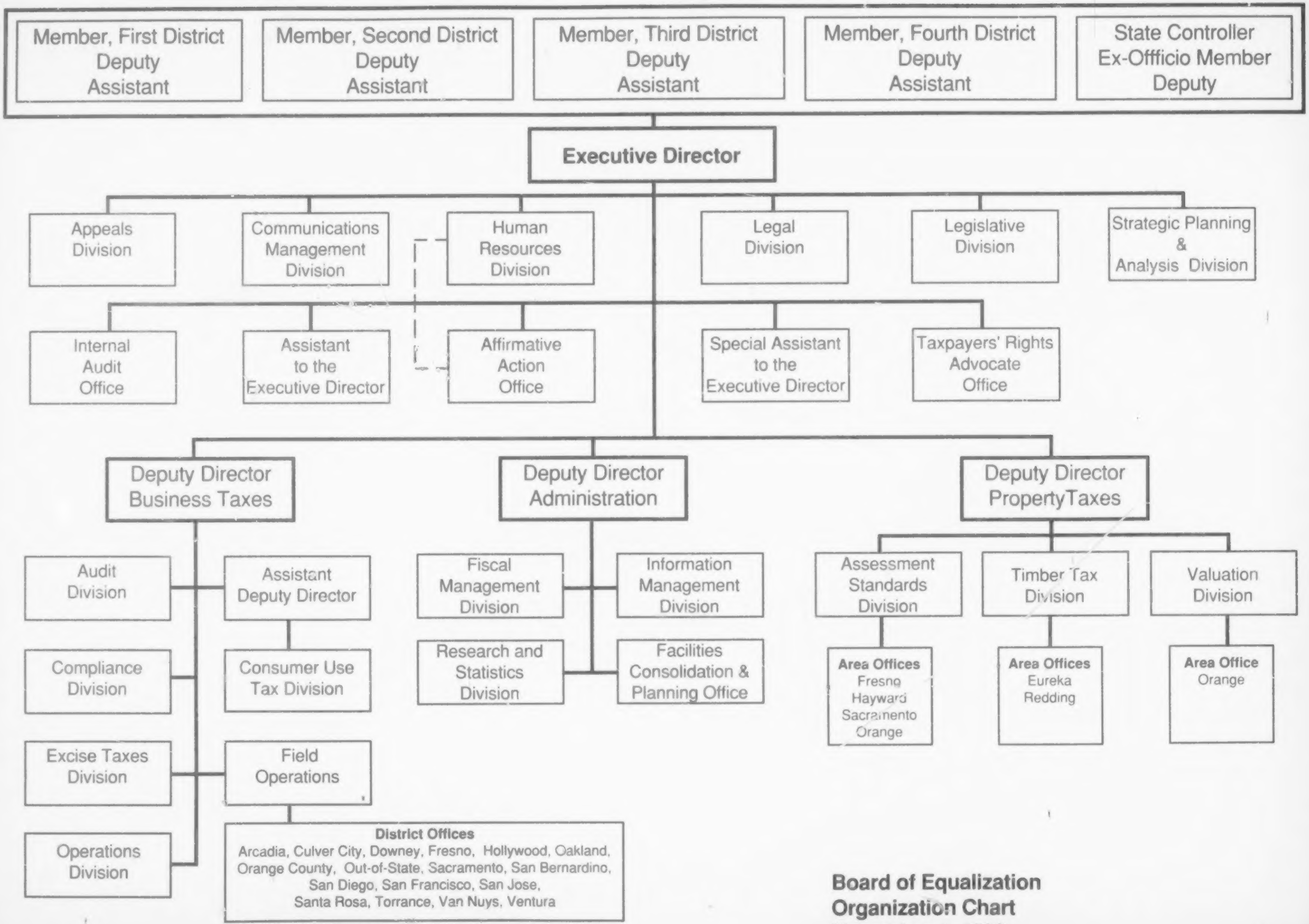
*The Board in its present form was established by Article XIII, section 9 of the Constitution of 1879. "As originally ratified, (it) provided that the board should consist of one member from each congressional district in the State, to be elected by the qualified electors of their respective districts at the general election to be held in 1879, whose term of office, after those first elected, should be four years, and that the Controller should be ex officio a member of the board."

— California Blue Book or State Roster - 1909


Member, First District
Deputy
Assistant
Member, Second District
Deputy
Assistant
Member, Third District
Deputy
Assistant
Member, Fourth District
Deputy
Assistant
State Controller
Ex-Offficio Member
Deputy
Executive Director
Appeals Division
Communications Management Division
Human Resources Division
Legal Division
Legislative Division
Strategic Planning & Analysis Division
Internal Audit Office
Assistant to the Executive Director
Affirmative Action Office
Special Assistant to the Executive Director
Taxpayers' Rights Advocate Office
Deputy Director Business Taxes
Deputy Director Administration
Deputy Director PropertyTaxes
Audit Division
Assistant Deputy Director
Compliance Division
Consumer Use Tax Division
Excise Taxes Division
Field Operations
Operations Division
District Offices
Arcadia, Culver City, Downey, Fresno, Hollywood, Oakland, Orange County, Out-of-State, Sacramento, San Bernardino, San Diego, San Francisco, San Jose, Santa Rosa, Torrance, Van Nuys, Ventura
Fiscal Management Division
Information Management Division
Research and Statistics Division
Facilities Consolidation & Planning Office
Assessment Standards Division
Timber Tax Division
Valuation Division
Area Offices
Fresno
Hayward
Sacramento
Orange
Area Offices
Eureka
Redding
Area Office
Orange

Board of Equalization
Organization Chart
November 1, 1990

COMPARISON WITH OTHER MAJOR STATE TAXES AND LICENCES IN CALIFORNIA

(Selected revenues collected by the Board of Equalizaiton compared to selected revenues collected by other state agencies)

July 1, 1989-June 30, 1990

		Percentages	
Revenue Program	*Revenue*	*Change from 1988-89*	*of Grand Total*
Board of Equalization			
Sales and Use Tax	$13,564,551,719	7.3	31.82
Gasoline and Jet Fuel Tax	1,190,069,382	2.1	2.79
Use Fuel Tax (mostly diesel fuel)	159,076,774	3.0	0.37
Insurance Companies Tax	1,167,684,167	- 11.4	2.74
Cigarette and Tobacco Products Tax	790,350,393	41.1	1.85
Alcoholic Beverage Tax	128,523,048	0.2	0.30
Total	**$17,000,255,483**	**6.4**	**39.88**
Other Revenue Programs			
Personal Income Tax	16,902,470,507	6.4	39.65
Bank and Corporation Tax	4,927,146,673	- 4.1	11.56
Motor Vehicle "in lieu" Tax	2,111,744,129	6.9	4.95
Trailer Coach Fees "in lieu" Tax	28,200,044	4.5	0.07
Motor Vehicle Registration and other Fees	1,166,532,922	2.2	2.74
Estate Tax	378,701,200	20.0	0.89
Inheritance Tax	9,773,983	- 47.6	0.02
Gift Tax	51,761	- 93.0	—
Horse Racing Revenue	107,266,185	4.6	0.25
Total	**$25,631,887,404**	**4.2**	**60.12**
Grand Total	**$42,632,142,887**	**5.1**	**100.00**

STATISTICAL APPENDIX

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ADMINISTRATION

TABLE 1—SUMMARY OF EXPENDITURES OF THE BOARD

For the period July 1, 1989 to June 30, 1990
(in thousands of dollars)

Function	Expenditures	
	1988–89	1989–90
1	2	3
Personal services	$ 121,616	$ 138,916
Operating expenses and equipment:		
General expenses	4,161	4,386
Printing	1,625	1,947
Communications	1,728	1,917
Postage	1,723	1,913
Insurance	22	22
Travel—in-state	2,186	2,360
Travel—out-of-state	1,799	1,919
Training	199	309
Facilities operation	6,987	8,130
Utilities	78	91
Consulting & Professional Services—Interdepartmental	7,232	8,274
Consulting & Professional Services—External	232	179
Consolidated Data Center	35	37
Data Processing	1,549	1,983
Central Administrative Services	300	330
Equipment	3,285	4,665
Other Items of Expense	128	130
TOTALS, Operating Expenses and Equipment	$ 33,269	$ 38,592
Totals, Expenditures	$ 154,885	$ 177,508
Reimbursements	−45,386	−49,643
Special Funds	−8,683	−14,428
Net Expenditures (General Fund)	$ 100,816	$ 113,437

ADMINISTRATION

TABLE 2—SUMMARY OF REVENUES FROM TAXES ADMINISTERED BY THE BOARD, BY FISCAL YEAR, 1979–80 TO 1989–90

(In thousands of dollars)

Revenue source 1	1979–80 2	1984–85 3	1988–89 4	1989–90 5
Local taxes on state-assessed properties[a]	$ 342,316	$ 564,265	$ 760,006	$ 735,459
Private car taxes[a]	4,504	3,377	2,069	4,418
Fuel taxes and fees:				
Motor vehicle fuel license taxes:[b]				
Gasoline tax	800,012	1,054,864	1,186,811	1,216,325
Jet fuel tax	988	884	1,142	1,246
Subtotals	801,000	1,055,748	1,187,953	1,217,571
Use fuel tax	79,923	131,214	154,467	159,094
Fees	29	30	49	79
Subtotals	79,952	131,244	154,515	159,172
Fuel total	880,952	1,186,992	1,342,468	1,376,743
Sales and use taxes and fees:[c]				
State taxes	6,658,425	9,797,612	12,647,397	13,564,696
State disaster relief tax[j]	—	—	—	353,219
City and county taxes	1,383,386	2,045,988	2,637,065	2,850,838
County transportation tax	345,736	511,905	652,572	716,068
Special district taxes[d]	121,178	519,249	1,001,122	1,285,800
Fees	365	501	1,750	1,307
Totals	8,509,090	12,875,255	16,939,907	18,771,927
Alcoholic beverage taxes:[c]				
Taxes on beer and wine	26,183	29,834	30,430	30,996
Taxes on distilled spirits	112,757	105,953	97,814	97,527
Totals	138,940	135,787	128,264	128,523
Cigarette and tobacco products taxes:[c]				
Cigarette tax[e]	290,043	262,870	230,889	217,506
Cigarette and tobacco products surtax[f]	—	—	329,168	572,844
Totals	290,043	262,870	560,057	790,350
Electrical Energy Tax[g]	19,022	34,432	38,257	39,332
Emergency Telephone Users' Surcharge	15,142	30,190	41,854	52,099
Universal Telephone Service Tax[g]	—	57,637	130	(784)
Timber Yield Tax	23,425	13,131	19,854	21,671
Timber Reserve Fund Tax[h]	367	—	—	—
Hazardous substances taxes and fees[i]	—	24,791	67,857	76,792
Solid waste disposal fees[k]	—	—	—	25,724
Underground storage tank fee[k]	—	—	—	13,997
Grand totals	$10,223,801	$15,188,727	$19,900,722	$22,036,253[l]

[a] Revenues shown represent those actually received during the indicated fiscal year. Local taxes extended on the state-assessed properties include ad valorem special assessments collected by city and county officials.

[b] Based on business done during the fiscal year, i.e. tax on gasoline distributed. Includes tax, interest, and penalties; refunds have not been deducted.

[c] Revenues received during the fiscal year from self-assessments and on tax deficiencies, interest and penalties assessed by the Board and fees collected for the issuance of permits or their reinstatement. Refund claims certified to the Controller by the Board or credited against subsequent tax liabilities during the fiscal year are deducted.

[d] See the Comparison of Revenues table in the Economic Analysis chapter for detail by special district.

[e] Includes $81,616,000 in 1979–80, $78,861,000 in 1984–85, $69,267,000 in 1988–89 and $65,252,000 in 1989–90 earmarked for cities and counties.

[f] This tax became effective January 1, 1989.

[g] This tax became effective April 1, 1977, but no revenue was due until 1977–78. Administration of this tax was transferred to the Public Utilities Commission effective July 16, 1987.

[h] This tax was effective from April 1, 1977 through December 31, 1982.

[i] Revenues were first received under these programs in 1981–82 for hazardous waste.

[j] This tax became effective December 1, 1989.

[k] Revenues from these fees were first received in 1989–90.

[l] Insurance taxes amounted to $1,108,984,000 but are not shown above because most of the work involved is performed by the Insurance Commissioner.

NOTE: Large increases in revenues may be attributable to higher tax rates. Details on rate changes for the business taxes listed above are presented in the following pages of this appendix in the historical table for each tax program.

ADMINISTRATION

TABLE 3A—SUMMARY OF TOTAL COSTS OF PERFORMING BOARD FUNCTIONS, 1988–89 and 1989–90
(In thousands of dollars)

Programs	Board expenditures [a]		Non-board expenditures [b]		Total costs	
	1988–89	1989–90	1988–89	1989–90	1988–89	1989–90
1	2	3	4	5	6	7
County assessment standards	$ 5,680	$ 6,054	$ 287	$ 417	$ 5,967	$ 6,471
State-assessed property [c]	5,048	5,536	285	420	5,333	5,956
Timber tax	2,006	2,191	—	—	2,006	2,191
Sales and use tax	129,497	147,482	5,179	5,886	134,676	153,368
Hazardous substances tax	2,152	3,854	69	—	2,221	3,854
Alcoholic beverage tax	1,446	1,612	46	52	1,492	1,664
Cigarette tax	2,219	2,852	72	93	2,291	2,945
Motor vehicle fuel license tax [d]	692	791	—	—	692	791
Use fuel tax	3,951	4,141	—	—	3,951	4,141
Solid Waste	—	367	—	—	—	367
Underground Storage	—	250	—	—	—	250
Energy resources surcharge	80	79	—	—	80	79
Emergency telephone users' surcharge	310	428	—	—	310	428
Insurance tax	187	157	44	26	231	183
Appeals from other governmental programs	1,300	1,384	45	91	1,345	1,475
Administration and support						
Distributed to other programs [e]	(14,199)	(16,621)	—	—	(14,199)	(16,621)
Non-board programs (reimbursable)	317	330	—	—	317	330
Totals, programs	154,885	177,508	6,027	6,985	160,912	184,493
Reimbursements	−45,386	−49,643	—	—	−45,386	−49,643
Special Funds	−8,683	−14,428	—	—	−8,683	−14,428
Net totals, programs	$ 100,816	$ 113,437	$6,027	$6,985	$ 106,843	$ 120,422

[a] Format conforms to Program Budget presentation.

[b] Includes a portion of the cost of operating central agencies that perform services for the Board, such as offices of the Attorney General, the State Controller, and the State Personnel Board.

[c] Includes the cost of assessing and collecting the private car tax.

[d] Does not include the cost of administering gasoline tax refunds or collecting delinquent gasoline taxes which are functions of the Controller.

[e] These administrative costs are already allocated to the above tax programs.

TABLE 3B—REVENUES AND RATIOS OF BOARD EXPENDITURES AND TOTAL COSTS TO REVENUES FROM ASSESSMENTS MADE BY THE BOARD, 1988–89 and 1989–90 [a]

Tax	Revenues (in thousands)		Ratio of board expenditures to revenues (in percent)		Ratio of total costs to revenues (in percent)	
	1988–89	1989–90	1988–89	1989–90	1988–89	1989–90
1	2	3	4	5	6	7
Local taxes on state-assessed property	$ 762,074	$ 739,877	.66	.75	.70	.80
Timber tax	19,854	21,671	10.10	10.11	10.10	10.11
Sales and use tax	16,939,907	18,771,927	.76	.79	.80	.82
Hazardous substance tax	67,857	76,792	3.17	5.02	3.27	5.02
Alcoholic beverage tax	128,264	128,523	1.13	1.25	1.16	1.29
Cigarette tax	560,057	790,350	.40	.36	.41	.37
Motor vehicle fuel taxes [b]	1,342,468	1,376,743	.35	.36	.35	.36
Solid waste	—	25,724	—	1.43	—	1.43
Underground storage	—	13,997	—	1.79	—	1.79
Energy resources surcharge	38,257	39,332	.21	.20	.21	.20
Emergency telephone users' surcharge	41,854	52,099	.74	.82	.74	.82
Universal telephone service tax	130	−784	—	—	—	—
Totals and ratios	$19,900,722	$22,036,253	.74	.77	.77	.80

[a] Format conforms to Program Budget presentation.

[b] Gasoline tax refunds have not been deducted from collections and the cost of making them is not included in expenditures.

PROPERTY TAXES

TABLE 4—SUMMARY OF ASSESSED VALUES OF PROPERTY SUBJECT TO LOCAL GENERAL PROPERTY TAXES, AND AVERAGE TAX RATES, 1980–81 to 1990–91 [a]

(Assessed values in millions of dollars)

Assessment agency and type of property	1980–81	1981–82 [d]	1982–83	1983–84	1984–85	1985–86	1986–87	1987–88	1988–89	1989–90	1990–91
1	2	3	4	5	6	7	8	9	10	11	12
County assessors:											
Land	52,199	238,486	263,447	282,952	312,655	343,274	368,080	403,849	444,011	503,304	575,779
Improvements	79,430	359,878	404,347	437,334	480,170	527,145	581,496	645,242	707,577	782,887	863,168
Totals	131,629	598,364	667,794	720,286	792,825	870,419	949,576	1,049,091	1,151,588	1,286,191	1,438,947
Tangible personal property	8,430	38,404	43,945	46,661	52,282	60,893	66,514	72,819	78,742	85,394	96,041
Gross tangible property totals	140,059	636,768	711,739	766,947	845,108	931,312	1,016,090	1,121,910	1,230,330	1,371,585	1,534,989
Exemptions:											
Homeowners' exemption	7,169	29,138	29,421	29,563	29,801	30,209	30,691	31,222	31,754	32,146	32,540
All other exemptions [b]	3,184	14,553	15,460	16,794	18,583	19,416	21,395	24,165	25,945	28,764	32,195
Net tangible property totals: [c]											
Net of 'all other exemptions' [b]	136,874	622,215	696,279	750,154	826,524	911,896	994,695	1,097,745	1,204,385	1,342,821	1,502,793
Net of all exemptions	129,706	593,077	666,858	720,590	796,723	881,687	964,004	1,066,523	1,172,632	1,310,675	1,470,253
State Board of Equalization:											
Land	547	2,895	3,390	3,905	4,900	5,248	5,894	6,769	6,730	7,256	7,546
Improvements	6,911	30,430	34,896	40,632	44,724	48,716	54,991	57,259	60,925	58,926	63,764
Totals	7,458	33,325	38,286	44,537	49,624	53,964	60,884	64,028	67,655	66,182	71,310
Tangible personal property	407	2,387	2,546	2,680	2,591	2,760	3,107	3,284	3,477	3,509	3,828
Gross tangible property totals	7,865	35,712	40,833	47,217	52,214	56,724	63,992	67,312	71,131	69,691	75,139
Totals all property:											
Land	52,746	241,381	266,837	286,857	317,556	348,522	373,973	410,619	450,740	510,560	583,325
Improvements	86,341	390,308	439,243	477,966	524,894	575,861	636,487	702,501	768,502	841,813	926,932
Totals	139,087	631,689	706,080	764,823	842,449	924,383	1,010,460	1,113,120	1,219,242	1,352,373	1,510,258
Tangible personal property	8,837	40,792	46,491	49,341	54,873	63,653	69,622	76,103	82,219	88,902	99,870
Gross tangible property totals	147,924	672,481	752,572	814,164	897,322	988,036	1,080,082	1,189,223	1,301,461	1,441,276	1,610,127
Net tangible property totals: [c]											
Net of 'all other exemptions' [b]	144,739	657,928	737,112	797,370	878,739	968,620	1,058,687	1,165,057	1,275,516	1,412,512	1,577,932
Net of all exemptions	137,570	628,789	707,691	767,807	848,937	938,412	1,027,995	1,133,835	1,243,763	1,380,366	1,545,391
Statewide average tax rates (per $100 assessed valuation)	$4.63	$1.144	$1.131	$1.126	$1.113	$1.096	$1.083	$1.078	$1.071	$1.067	—

[a] Excludes assessments of railroad cars for application of the State's private car tax (see Tables 17A and 17B) or assessments of motor vehicles for application of the "vehicle license fee", an ad valorem excise tax administered by the Department of Motor Vehicles and exacted from owners of motor vehicles in lieu of general property tax.

[b] "All other exemptions" include those for veterans, churches, religious properties, colleges, schools below college grade, hospitals, and charitable properties.

[c] Tax rates are set on assessed values which include the homeowners' exemption and exclude "all other exemptions" from the gross. Taxes are actually levied on values "net of all exemptions" and the State reimburses local governments for all of the tax loss attributable to the homeowners' exemption.

[d] The ratio of assessed value to taxable value was changed to 100 percent (from 25 percent) beginning with the lien date for 1981–82.

NOTE: Detail may not add to total because of rounding.

PROPERTY TAXES

TABLE 5—ASSESSED VALUE OF STATE- AND COUNTY-ASSESSED PROPERTY SUBJECT TO GENERAL PROPERTY TAXES, INCLUSIVE OF THE HOMEOWNERS' EXEMPTION BY CLASS OF PROPERTY AND BY COUNTY, 1990–91 [a]

County 1	Land 2	Improvements 3	Personal property [b] 4	Exemptions 5	Net total 6	Percent Change year to year 7
Alameda	$ 23,194,923	$ 39,814,495	$ 4,346,891	$ 1,517,782	$ 65,838,528	10.5
Alpine	60,657	100,216	4,995	352	165,516	0.7
Amador	500,911	1,051,070	46,220	10,456	1,587,745	9.5
Butte	2,186,112	4,455,821	340,651	175,088	6,807,496	8.7
Calaveras	672,881	1,189,791	87,424	12,422	1,937,674	8.7
Colusa	593,193	549,672	115,278	11,648	1,246,494	5.2
Contra Costa	17,446,291	35,219,353	2,218,423	768,708	54,115,358	11.3
Del Norte	222,254	391,072	42,449	15,984	639,792	12.0
El Dorado	2,490,922	4,912,034	221,756	91,220	7,533,492	15.7
Fresno	7,487,568	15,885,950	1,841,323	536,711	24,678,131	6.8
Glenn	474,681	576,740	134,526	11,425	1,174,522	5.5
Humboldt	1,271,248	2,820,732	315,253	100,866	4,306,368	6.5
Imperial	1,748,919	2,580,231	306,508	35,092	4,600,566	9.1
Inyo	1,112,415	906,231	49,640	19,663	2,048,622	21.6
Kern	18,147,376	16,581,464	1,604,366	417,408	35,915,797	8.4
Kings	957,960	1,925,992	244,013	63,167	3,064,799	9.9
Lake	1,096,293	1,800,487	88,970	32,299	2,953,451	1.0
Lassen	368,829	653,711	59,384	14,835	1,067,090	9.1
Los Angeles	176,389,278	241,893,610	27,809,168	9,735,292	436,356,764	11.3
Madera	1,128,949	2,581,446	207,587	7,882	3,910,100	7.6
Marin	6,592,332	11,222,710	463,261	395,853	17,882,450	9.1
Mariposa	308,866	471,517	31,007	6,783	804,607	12.7
Mendocino	1,308,693	2,065,103	181,491	46,993	3,508,294	11.0
Merced	2,007,600	3,803,291	340,466	82,060	6,069,298	11.7
Modoc	283,510	220,841	26,471	2,134	528,687	4.3
Mono	476,142	914,377	48,859	9,211	1,430,167	6.5
Monterey	5,829,958	10,407,540	744,544	337,242	16,644,800	10.6
Napa	2,475,994	4,308,235	341,057	204,964	6,920,322	15.6
Nevada	1,535,783	2,970,950	116,872	49,862	4,573,743	12.7
Orange	69,840,742	80,380,352	10,266,426	2,016,015	158,471,505	11.6
Placer	3,994,626	7,339,268	571,453	115,622	11,789,725	16.3
Plumas	457,708	1,146,372	34,716	7,554	1,631,243	4.9
Riverside	22,019,721	38,412,720	1,825,372	1,133,488	61,124,325	20.1
Sacramento	12,037,259	29,632,180	2,233,926	1,148,391	42,754,974	11.7
San Benito	789,567	1,031,729	98,434	9,696	1,910,035	18.8
San Bernardino	17,471,973	41,791,797	2,747,994	1,212,577	60,799,188	15.8
San Diego	49,581,935	75,625,749	7,305,452	2,428,544	130.084,593	13.0
San Francisco	17,057,972	32,436,826	2,960,387	1,407,351	51,047,834	9.1
San Joaquin	5,736,035	11,747,105	1,526,749	547,989	18,461,900	12.4
San Luis Obispo	5,202,581	9,926,317	587,482	80,673	15,635,707	10.7
San Mateo	16,031,523	28,286,491	4,549,041	1,159,777	47,707,278	11.9
Santa Barbara	8,278,462	12,363,862	1,204,101	550,094	21,296,331	10.5
Santa Clara	30,660,342	58,879,592	14,491,282	3,278,657	100,752,559	10.2
Santa Cruz	4,820,711	6,662,235	558,550	268,929	11,772,567	8.7
Shasta	1,723,162	4,432,485	353,034	169,585	6,339,097	9.8
Sierra	134,946	165,987	8,312	5,219	304,026	6.9
Siskiyou	645,354	1,085,760	120,896	33,634	1,818,377	4.8
Solano	4,310,229	9,416,230	918,470	204,088	14,440,841	17.2
Sonoma	7,703,193	13,682,170	948,133	351,779	21,981,717	12.3
Stanislaus	4,180,898	9,739,309	777,558	366,689	14,331,076	15.4
Sutter	1,038,519	1,683,742	158,083	56,176	2,824,169	11.6
Tehama	572,132	1,152,931	94,369	39,238	1,780,193	6.8
Trinity	226,514	311,192	29,893	3,795	563,800	4.5
Tulare	2,628,046	6,788,930	574,956	144,598	9,847,334	7.8
Tuolumne	818,337	1,512,297	160,877	31,908	2,459,603	9.1
Ventura	14,659,859	23,848,275	1,866,399	585,914	39,788,619	13.2
Yolo	1,780,288	4,002,859	365,108	91,311	6,056,943	11.5
Yuba	552,134	1,172,863	153,365	32,757	1,845,604	6.6
Totals	$583,325,308	$926,932,308	$99,869,669	$32,195,452	$1,577,931,833	11.7

The value of the homeowners' exemption, $32,540,340,000 has been included in the valuations by type of property and excluded from exemptions because tax rates are set on assessed values which include it.

[b] Excludes railroad cars operated by private car companies, which were assessed at $467,257,000 and are subject to exclusive state taxation.

NOTE. Detail may not add to total due to rounding.

PROPERTY TAXES

TABLE 6—ASSESSED VALUE OF STATE-ASSESSED PROPERTY SUBJECT TO GENERAL PROPERTY TAXES, BY CLASS OF PROPERTY AND BY COUNTY, 1990–91

(In thousands of dollars)

County	Land	Improvements	Personal property [a]	Total	Percent change year to year
1	2	3	4	5	6
Alameda	$ 274,408	$ 2,453,457	$ 382,749	$ 3,110,614	8.6
Alpine	3,602	11,575	4	15,182	−0.2
Amador	8,979	207,674	2,715	219,368	4.4
Butte	27,250	579,207	11,071	617,527	5.9
Calaveras	4,438	117,400	1,417	123,255	9.9
Colusa	4,759	101,853	1,799	108,411	16.8
Contra Costa	269,919	2,340,786	290,846	2,901,550	4.4
Del Norte	511	31,441	1,562	33,513	11.0
El Dorado	13,301	293,554	2,386	309,240	13.3
Fresno	122,259	2,575,083	34,567	2,731,910	7.7
Glenn	4,374	104,833	323	109,530	14.9
Humboldt	10,586	261,502	5,514	277,602	5.9
Imperial	28,305	240,951	2,203	271,460	10.8
Inyo	9,928	71,022	2,246	83,196	−0.7
Kern	111,054	1,542,013	16,560	1,669,627	4.8
Kings	13,522	225,281	2,384	241,187	10.7
Lake	7,368	247,569	2,336	257,272	4.7
Lassen	9,214	65,165	2,195	76,574	6.2
Los Angeles	2,713,936	12,233,291	749,976	15,697,203	7.6
Madera	67,710	372,185	6,752	446,647	10.5
Marin	52,771	409,475	6,846	469,092	9.8
Mariposa	10,565	101,091	96	111,752	8.0
Mendocino	12,822	199,386	3,449	215,656	11.1
Merced	29,131	346,033	18,145	393,309	16.3
Modoc	4,271	61,398	2,132	67,801	14.1
Mono	5,268	59,134	101	64,503	6.8
Monterey	43,305	1,007,406	43,974	1,094,684	8.4
Napa	7,437	199,752	3,294	210,483	10.2
Nevada	26,089	246,435	1,134	273,658	7.5
Orange	631,657	3,792,281	219,624	4,643,563	10.0
Placer	73,054	696,710	17,417	787,181	6.9
Plumas	47,485	509,685	4,042	561,212	3.1
Riverside	174,232	2,396,761	45,912	2,616,905	12.6
Sacramento	118,049	1,462,586	85,432	1,666,067	9.7
San Benito	5,993	96,311	336	102,640	5.4
San Bernardino	439,559	3,534,008	130,791	4,104,357	11.9
San Diego	376,014	7,100,981	758,155	8,235,150	9.9
San Francisco	327,510	2,047,929	346,909	2,722,349	4.4
San Joaquin	200,513	918,960	28,373	1,147,847	9.9
San Luis Obispo	98,296	3,908,262	166,534	4,173,092	1.2
San Mateo	155,649	977,898	60,149	1,193,696	5.0
Santa Barbara	143,150	686,629	17,661	847,440	8.8
Santa Clara	293,471	2,192,381	78,359	2,564,211	5.7
Santa Cruz	14,579	294,273	2,415	311,268	12.2
Shasta	48,522	860,030	21,131	929,684	3.0
Sierra	17,675	27,978	81	45,734	5.0
Siskiyou	23,364	169,165	14,179	206,709	2.0
Solano	43,289	537,715	19,248	600,252	13.2
Sonoma	30,791	1,154,716	19,670	1,205,177	4.6
Stanislaus	44,435	415,060	11,937	471,432	9.5
Sutter	5,595	169,233	2,145	176,973	12.2
Tehama	7,988	195,503	2,103	205,594	7.5
Trinity	1,745	47,680	509	49,934	6.3
Tulare	45,515	647,811	10,365	703,692	9.9
Tuolumne	5,447	144,580	1,085	151,112	8.3
Ventura	232,171	1,492,389	130,968	1,855,528	7.6
Yolo	30,999	288,163	14,542	333,703	12.8
Yuba	12,228	292,584	19,591	324,403	12.3
Totals	$7,546,058	$63,764,215	$3,828,436	$75,138,709	7.8

[a] Excludes railroad cars operated by private car companies, which were assessed at $467,257,000 and are subject to exclusive state taxation.

NOTE: Detail may not add to total due to rounding.

PROPERTY TAXES

TABLE 7—ASSESSED VALUE OF COUNTY-ASSESSED PROPERTY SUBJECT TO GENERAL PROPERTY TAXES, INCLUSIVE OF THE HOMEOWNERS' EXEMPTION, BY CLASS OF PROPERTY AND BY COUNTY, 1990–91 [a]

(In thousands of dollars)

County 1	Land 2	Improvements 3	Personal property 4	Exemptions 5	Net total 6	Percent change year to year 7
Alameda	$ 22,920,515	$ 37,361,039	$ 3,964,142	$ 1,517,782	$ 62,727,914	10.6
Alpine	57,055	88,641	4,991	352	150,334	0.8
Amador	491,932	843,396	43,506	10,456	1,368,377	10.4
Butte	2,158,862	3,876,615	329,580	175,088	6,189,965	9.0
Calaveras	668,442	1,072,391	86,007	12,422	1,814,418	8.6
Colusa	588,434	447,819	113,479	11,648	1,138,083	4.2
Contra Costa	17,176,372	32,878,567	1,927,578	768,708	51,213,808	11.7
Del Norte	221,744	359,631	40,887	15,984	606,278	12.1
El Dorado	2,477,622	4,618,480	219,370	91,220	7,224,252	15.8
Fresno	7,365,309	13,310,867	1,806,756	536,711	21,946,222	6.7
Glenn	470,307	471,907	134,204	11,425	1,064,992	4.6
Humboldt	1,260,662	2,559,230	309,739	100,866	4,028,766	6.5
Imperial	1,720,614	2,339,280	304,305	35,092	4,329,107	9.0
Inyo	1,102,486	835,209	47,394	19,663	1,965,426	22.7
Kern	18,036,321	15,039,451	1,587,806	417,408	34,246,170	8.6
Kings	944,438	1,700,712	241,629	63,167	2,823,612	9.8
Lake	1,088,925	1,552,918	86,634	32,299	2,696,179	0.6
Lassen	359,616	588,546	57,189	14,835	990,516	9.3
Los Angeles	173,675,341	229,660,319	27,059,192	9,735,292	420,659,560	11.5
Madera	1,061,239	2,209,261	200,835	7,882	3,463,453	7.2
Marin	6,539,561	10,813,235	456,415	395,853	17,413,358	9.1
Mariposa	298,302	370,425	30,911	6,783	692,855	13.5
Mendocino	1,295,872	1,865,717	178,042	46,993	3,292,637	11.0
Merced	1,978,469	3,457,257	322,322	82,060	5,675,989	11.4
Modoc	279,238	159,443	24,339	2,134	460,887	3.0
Mono	470,873	855,243	48,758	9,211	1,365,664	6.5
Monterey	5,786,653	9,400,134	700,571	337,242	15,550,116	10.7
Napa	2,468,558	4,108,483	337,763	204,964	6,709,839	15.7
Nevada	1,509,695	2,724,515	115,738	49,862	4,300,085	13.1
Orange	69,209,085	76,588,070	10,046,802	2,016,015	153,827,942	11.7
Placer	3,921,572	6,642,558	554,036	115,622	11,002,544	17.0
Plumas	410,223	636,688	30,674	7,554	1,070,031	5.8
Riverside	21,845,489	36,015,959	1,779,459	1,133,488	58,507,421	20.5
Sacramento	11,919,210	28,169,594	2,148,494	1,148,391	41,088,906	11.8
San Benito	783,574	935,418	98,098	9,696	1,807,394	19.7
San Bernardino	17,032,415	38,257,789	2,617,204	1,212,577	56,694,830	16.1
San Diego	49,205,921	68,524,768	6,547,297	2,428,544	121,849,443	13.2
San Francisco	16,730,461	30,388,897	2,613,478	1,407,351	48,325,485	9.4
San Joaquin	5,535,522	10,828,145	1,498,376	547,989	17,314,053	12.6
San Luis Obispo	5,104,286	6,018,055	420,947	80,673	11,462,615	14.7
San Mateo	15,875,874	27,308,593	4,488,892	1,159,777	46,513,582	12.1
Santa Barbara	8,135,312	11,677,234	1,186,440	550,094	20,448,891	10.6
Santa Clara	30,366,871	56,687,211	14,412,923	3,278,657	98,188,347	10.4
Santa Cruz	4,806,132	6,367,961	556,135	268,929	11,461,299	8.6
Shasta	1,674,640	3,572,455	331,903	169,585	5,409,413	11.0
Sierra	117,271	138,009	8,231	5,219	258,292	7.2
Siskiyou	621,990	916,595	106,717	33,634	1,611,668	5.2
Solano	4,266,940	8,878,515	899,222	204,088	13,840,589	17.4
Sonoma	7,672,402	12,527,454	928,463	351,779	20,776,540	12.7
Stanislaus	4,136,464	9,324,249	765,620	366,689	13,859,644	15.7
Sutter	1,032,924	1,514,509	155,938	56,176	2,647,196	11.5
Tehama	564,144	957,428	92,266	39,238	1,574,599	6.7
Trinity	224,770	263,511	29,384	3,799	513,865	4.4
Tulare	2,582,531	6,141,119	564,591	144,598	9,143,643	7.6
Tuolumne	812,890	1,367,718	159,791	31,908	2,308,491	9.1
Ventura	14,427,688	22,355,886	1,735,431	585,914	37,933,091	13.5
Yolo	1,749,289	3,714,696	350,565	91,311	5,723,239	11.4
Yuba	539,906	880,278	133,774	32,757	1,521,201	5.5
Totals	$575,779,250	$863,168,094	$96,041,233	$32,195,452	$1,502,793,124	11.9

[a] The value of the homeowners' exemption, $32,540,340,000 has been included in the valuations by type of property and excluded from exemptions because tax rates are set on assessed values which include it.

NOTE: Detail may not add to total due to rounding.

TABLE 8—NUMBER OF VETERANS' EXEMPTIONS AND EXEMPT VALUE OF VETERANS', COLLEGE, CHURCH, RELIGIOUS, AND WELFARE EXEMPTIONS, 1990–91
(Assessed values in thousands of dollars)

County	Number of Veterans' exemptions [a]	Exempt value			
		Veterans' [a]	College	Church	Religious
1	2	3	4	5	6
Alameda [b]	266	$ 14,949	$ 99,537	$ 24,146	$ 180,450
Alpine	1	66	—	59	—
Amador	20	1,372	—	82	3,886
Butte [b]	120	6,939	—	254	57,595
Calaveras	20	1,202	—	—	7,973
Colusa	10	214	—	3,924	—
Contra Costa	226	14,672	56,057	2,881	197,843
Del Norte [b]	18	573	—	44	5,694
El Dorado	79	5,592	—	324	22,585
Fresno [b]	200	9,451	22,757	42,555	110,542
Glenn	14	452	—	—	8,025
Humboldt [b]	49	2,573	—	2,787	18,574
Imperial	41	1,029	—	1,310	23,198
Inyo	8	297	4,331	1,942	5,068
Kern	160	4,466	—	155,457	—
Kings	26	1,069	—	2,763	16,379
Lake	63	2,585	—	130	10,246
Lassen	26	591	—	—	6,917
Los Angeles [b]	1,107	60,349	1,490,608	68,595	1,511,627
Madera	36	1,941	—	5,941	—
Marin	73	5,253	46,183	16,334	28,091
Mariposa	22	1,152	—	337	3,322
Mendocino [b]	41	1,809	351	858	11,243
Merced [b]	125	5,710	—	5,283	37,419
Modoc	13	334	—	8	1,467
Mono	1	67	—	376	2,888
Monterey	287	16,711	7,573	9,712	51,692
Napa [b]	52	3,066	31,886	4,835	25,129
Nevada [b]	70	4,798	—	274	14,372
Orange [b]	577	37,380	105,377	30,527	429,814
Placer	98	6,706	—	5,100	35,760
Plumas [b]	16	880	—	989	5,232
Riverside [b]	480	28,816	34,238	4,003	187,864
Sacramento [b]	585	33,019	29,533	90,054	169,309
San Benito	6	486	—	238	6,123
San Bernardino [b]	535	26,682	79,868	77,068	170,231
San Diego	1,377	86,926	150,783	44,679	363,243
San Francisco	92	5,057	130,109	48,645	136,463
San Joaquin	119	6,393	107,483	2,773	115,755
San Luis Obispo	78	5,196	25	8,395	43,770
San Mateo	154	10,646	290,464	11,162	120,741
Santa Barbara	147	9,715	23,500	3,796	87,232
Santa Clara	289	18,505	1,859,640	80,492	254,376
Santa Cruz [b]	62	3,723	153	7,543	—
Shasta [b]	95	5,453	7,558	777	43,566
Sierra	6	151	—	—	1,302
Siskiyou	49	1,245	—	155	11,749
Solano [b]	396	22,729	1,462	9,991	35,013
Sonoma [b]	171	11,470	—	5,761	57,546
Stanislaus	84	4,811	—	14,174	113,607
Sutter [b]	38	2,309	15	19,157	185
Tehama [b]	33	1,569	—	—	11,572
Trinity	4	149	—	100	2,446
Tulare [b]	71	3,213	—	3,105	82,554
Tuolumne [b]	39	1,582	4	2,009	8,427
Ventura	197	13,465	49,698	27,878	126,688
Yolo [b]	44	2,248	—	699	28,950
Yuba [b]	46	1,942	—	216	13,145
Totals	9,062	$521,749	$4,629,193	$850,700	$5,004,887

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[a] Disabled veterans included in these figures numbered 8,483 with an exempt value of $519,967,000. Comparable figures for 1989-90 were 8,299 and $489,202,000.

[b] An additional exemption enacted by the Legislature in 1975, Section 155.20 of the Revenue and Taxation Code, permits counties to exempt property having low full value. The statute allows the exemption where the tax proceeds are less than the costs of administration, up to a full value of less than $2,000. Eight counties adopted ordinances and exempted the following amounts on the 1990 rolls: Fresno, $632,000; Humboldt, $2,071,000; Mendocino, $207,000; Shasta, $260,000; Sonoma, $4,158,000; Sutter, $801,000; Tehama, $466,000; and Yuba, $615,000. An additional 17 counties: Alameda, Butte, Del Norte, Los Angeles, Merced, Napa, Nevada, Orange, Plumas, Riverside, Sacramento, San Bernardino, Santa Cruz, Solano, Tulare, Tuolumne and Yolo have adopted ordinances and exempt low value properties by assigning them a taxable value of zero.

TABLE 8—NUMBER OF VETERANS' EXEMPTIONS AND EXEMPT VALUE OF VETERANS', COLLEGE, CHURCH, RELIGIOUS, AND WELFARE EXEMPTIONS, 1990–91—Concluded

(Assessed values in thousands of dollars)

	Exempt value				
	Welfare				
County	Schools below college grade	Hospitals	Other charitable properties[c]	Total[d]	Total exempt value as percent of tax base[e]
7	8	9	10	11	12
Alameda	—	$ 494,962	$ 703,737	$ 1,517,782	2.3
Alpine	—	—	227	352	.2
Amador	$ 1,670	—	3,447	10,456	.7
Butte	—	87,048	23,253	175,088	2.6
Calaveras	—	—	2,850	12,025	.6
Colusa	247	7,036	227	11,648	.9
Contra Costa	29,045	340,011	128,104	768,612	1.4
Del Norte	510	4,467	4,696	15,984	2.5
El Dorado	1,553	32,757	28,409	91,220	1.2
Fresno	23,181	193,791	133,802	536,711	2.2
Glenn	13	—	2,936	11,425	1.0
Humboldt	8,170	24,964	39,896	99,036	2.3
Imperial	3,659	—	6,307	35,502	.8
Inyo	1,301	—	6,957	19,896	1.0
Kern	16,296	177,840	57,596	411,655	1.1
Kings	4,336	25,144	13,475	63,167	2.1
Lake	179	9,288	9,872	32,299	1.1
Lassen	—	—	7,280	14,788	1.4
Los Angeles	230,993	3,192,213	3,180,907	9,735,292	2.2
Madera	—	—	—	7,882	.2
Marin	45,377	109,937	142,957	394,131	2.2
Mariposa	126	—	1,625	6,563	.8
Mendocino	5,016	2,680	24,110	46,274	1.3
Merced	2,768	18,780	12,099	82,060	1.4
Modoc	325	—	—	2,134	.4
Mono	—	5,679	148	9,158	.6
Monterey	20,867	66,723	163,963	337,242	2.0
Napa	17,144	96,465	26,439	204,964	3.0
Nevada	1,907	21,490	7,022	49,862	1.1
Orange	82,319	693,485	637,119	2,016,020	1.3
Placer	2,856	27,564	37,637	115,622	1.0
Plumas	—	—	1,210	8,312	.5
Riverside	14,900	516,225	347,338	1,133,384	1.9
Sacramento	33,519	485,752	301,522	1,142,709	2.7
San Benito	1,474	—	1,374	9,696	.5
San Bernardino	15,167	591,623	251,908	1,212,548	2.0
San Diego	78,649	522,949	1,181,311	2,428,541	1.9
San Francisco	5,986	366,943	676,426	1,369,630	2.7
San Joaquin	12,008	194,704	108,845	547,961	3.0
San Luis Obispo	4,244	—	19,042	80,673	.5
San Mateo	62,015	288,369	376,289	1,159,685	2.4
Santa Barbara	34,816	162,468	228,566	550,094	2.6
Santa Clara	94,989	383,688	607,918	3,279,608	3.3
Santa Cruz	1,699	99,307	154,530	266,957	2.3
Shasta	4,070	73,328	34,642	169,655	2.7
Sierra	—	2,698	1,044	5,195	1.7
Siskiyou	—	13,446	7,038	33,634	1.8
Solano	11,124	96,426	27,342	204,088	1.4
Sonoma	16,138	120,295	133,474	348,842	1.6
Stanislaus	13,904	48,366	95,067	289,929	2.0
Sutter	6,027	25,511	1,683	55,688	2.0
Tehama	2,673	16,048	6,910	39,238	2.2
Trinity	171	—	933	3,799	.7
Tulare	—	—	55,733	144,665	1.5
Tuolumne	1,198	12,035	6,654	31,908	1.3
Ventura	34,981	146,344	186,860	585,914	1.5
Yolo	3,676	27,695	28,029	91,297	1.5
Yuba	—	—	16,838	32,757	1.8
Totals	$953,286	$9,826,546	$10,265,622	$32,061,194	2.0

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[c] General welfare agencies, youth service agencies and religious properties other than churches.

[d] Includes all enrolled exemptions except those arising from the homeowners' exemption law.

[e] The tax base includes the values of the homeowners' exemptions but excludes all other exemptions. Tax base is given in column 8 of Table 5.

PROPERTY TAXES

TABLE 9—GROSS ASSESSED VALUE OF STATE- AND COUNTY-ASSESSED PROPERTY, NUMBER OF HOMEOWNERS' EXEMPTIONS, EXEMPT VALUE BY TYPE OF EXEMPTION, AND NET ASSESSED VALUE SUBJECT TO GENERAL PROPERTY TAXES, 1990–91 [a]

(Assessed values in thousands of dollars)

County	Gross assessed value	Number of homeowners' exemptions	Exempt value			Taxable assessed value (net of all exemptions)
			Homeowners'	All other	Total	
1	2	3	4	5	6	7
Alameda	$ 67,356,310	224,422	$ 1,570,353	$ 1,517,782	$ 3,088,134	$ 64,268,175
Alpine	165,868	189	1,316	352	1,668	164,200
Amador	1,598,202	6,105	42,636	10,456	53,093	1,545,109
Butte	6,982,584	37,251	260,101	175,088	435,189	6,547,395
Calaveras	1,950,096	7,769	54,378	12,422	66,800	1,883,296
Colusa	1,258,143	3,087	21,550	11,648	33,198	1,224,944
Contra Costa	54,884,067	184,530	1,291,689	768,708	2,060,397	52,823,669
Del Norte	655,776	3,928	27,157	15,984	43,141	612,635
El Dorado	7,624,712	27,281	190,543	91,220	281,763	7,342,949
Fresno	25,214,842	98,406	688,132	536,711	1,224,843	23,989,999
Glenn	1,185,947	4,606	32,137	11,425	43,562	1,142,383
Humboldt	4,407,233	23,100	161,666	100,866	262,532	4,144,701
Imperial	4,635,658	14,808	102,751	35,092	137,843	4,497,815
Inyo	2,068,285	3,341	23,081	19,663	42,744	2,025,542
Kern	36,333,206	83,574	582,730	417,408	1,000,139	35,333,067
Kings	3,127,965	13,317	92,665	63,167	155,831	2,972,134
Lake	2,985,750	11,844	82,648	32,299	114,947	2,870,803
Lassen	1,081,925	4,923	34,444	14,835	49,279	1,032,646
Los Angeles	446,092,056	1,109,716	7,760,450	9,735,292	17,495,742	428,596,314
Madera	3,917,982	14,011	97,831	7,882	105,714	3,812,268
Marin	18,278,302	51,562	360,749	395,853	756,602	17,521,700
Mariposa	811,390	3,180	21,971	6,783	28,754	782,636
Mendocino	3,555,287	14,986	104,898	46,993	151,891	3,403,396
Merced	6,151,357	24,967	174,665	82,060	256,724	5,894,633
Modoc	530,822	2,327	16,140	2,134	18,275	512,547
Mono	1,439,378	1,515	10,597	9,211	19,808	1,419,569
Monterey	16,982,042	47,066	329,439	337,242	666,681	16,315,361
Napa	7,125,286	20,898	146,013	204,964	350,976	6,774,310
Nevada	4,623,605	18,010	125,935	49,862	175,797	4,447,807
Orange	160,487,520	401,529	2,804,040	2,016,015	4,820,055	155,667,465
Placer	11,905,347	38,689	[illegible]	115,622	386,183	11,519,164
Plumas	1,638,797	4,858	33,866	7,554	41,420	1,597,377
Riverside	62,257,813	185,589	1,298,604	1,133,488	2,432,092	59,825,721
Sacramento	43,903,365	195,978	1,371,685	1,148,391	2,520,077	41,383,288
San Benito	1,919,730	5,824	40,767	9,696	50,462	1,869,268
San Bernardino	62,011,765	214,206	1,494,977	1,212,577	2,707,554	59,304,211
San Diego	132,513,137	384,073	2,688,405	2,428,544	5,116,949	[illegible]
San Francisco	52,455,185	98,481	688,768	1,407,351	2,096,119	50,359,066
San Joaquin	19,009,889	76,190	533,012	547,989	1,081,001	17,928,888
San Luis Obispo	15,716,380	37,823	264,331	80,673	345,004	15,371,376
San Mateo	48,867,055	132,866	930,053	1,159,777	2,089,831	46,777,225
Santa Barbara	21,846,425	57,149	400,005	550,094	950,099	20,896,326
Santa Clara	104,031,216	256,999	1,798,531	3,278,657	5,077,188	98,954,028
Santa Cruz	12,041,496	39,224	274,557	268,929	543,486	11,498,010
Shasta	6,508,682	29,466	206,253	169,585	375,838	6,132,844
Sierra	309,245	840	5,853	5,219	11,071	298,174
Siskiyou	1,852,011	10,303	71,772	33,634	105,406	1,746,605
Solano	14,644,929	55,467	388,100	204,088	592,188	14,052,741
Sonoma	22,333,495	74,417	520,866	351,779	872,644	21,460,851
Stanislaus	14,697,765	64,234	449,626	366,689	816,315	13,881,450
Sutter	2,880,344	11,534	80,733	56,176	136,909	2,743,435
Tehama	1,819,432	10,950	76,261	39,238	115,500	1,703,932
Trinity	567,599	2,925	20,428	3,799	24,227	543,371
Tulare	9,991,932	48,695	340,246	144,598	484,844	9,507,088
Tuolumne	2,491,511	10,219	71,416	31,908	103,324	2,388,187
Ventura	40,374,533	113,221	792,001	585,914	1,377,915	38,996,618
Yolo	6,148,254	22,136	154,915	91,311	246,227	5,902,027
Yuba	1,878,361	8,744	61,041	32,757	93,798	1,784,563
Totals	$1,610,127,286	4,653,348	$32,540,340	$32,195,452	$64,735,793	$1,545,391,493

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[a] Business inventory exemptions, formerly shown in this table, are no longer available because inventories became totally exempt effective on the 1980–81 property tax rolls and are not enrolled.

NOTE: Detail may not add to total due to rounding.

PROPERTY TAXES

TABLE 10—NET [a] STATE- AND COUNTY-ASSESSED VALUE OF PROPERTY SUBJECT TO GENERAL PROPERTY TAXES ON THE SECURED AND UNSECURED ROLLS, BY COUNTY, 1990–91

(In thousands of dollars)

County	Secured valuations			Unsecured valuations (local only)[b]	Total assessed value
	State-assessed	Locally assessed	Total		
1	2	3	4	5	6
Alameda	$ 3,110,614	$ 57,684,437	$ 60,795,051	$ 5,043,477	$ 65,838,528
Alpine	15,182	128,568	143,750	21,766	165,516
Amador	219,368	1,310,129	1,529,497	58,248	1,587,745
Butte	617,527	5,884,196	6,501,723	305,773	6,807,496
Calaveras	123,255	1,768,238	1,891,494	46,180	1,937,674
Colusa	108,411	1,062,427	1,170,838	75,656	1,246,494
Contra Costa	2,901,550	48,908,430	51,809,981	2,305,378	54,115,358
Del Norte	33,513	568,723	602,236	37,556	639,792
El Dorado	309,240	6,975,034	7,284,275	249,217	7,533,492
Fresno	2,731,910	20,523,761	23,255,670	1,422,461	24,678,131
Glenn	109,530	1,011,179	1,120,710	53,813	1,174,522
Humboldt	277,602	3,693,324	3,970,926	335,442	4,306,368
Imperial	271,460	3,716,195	3,987,654	612,912	4,600,566
Inyo	83,196	1,932,979	2,016,175	32,448	2,048,622
Kern	1,669,627	31,742,889	33,412,517	2,503,281	35,915,797
Kings	241,187	2,656,635	2,897,821	166,977	3,064,799
Lake	257,272	2,268,007	2,525,280	428,171	2,953,451
Lassen	76,574	853,205	929,779	137,311	1,067,090
Los Angeles	15,697,203	392,508,137	408,205,340	28,151,423	436,356,764
Madera	446,647	3,236,828	3,683,474	226,625	3,910,100
Marin	469,092	16,718,362	17,187,453	694,997	17,882,450
Mariposa	111,752	632,699	744,451	60,156	804,607
Mendocino	215,656	3,117,416	3,333,072	175,222	3,508,294
Merced	393,309	5,376,048	5,769,357	299,940	6,069,298
Modoc	67,801	442,100	509,901	18,786	528,687
Mono	64,503	1,224,931	1,289,435	140,732	1,430,167
Monterey	1,094,684	14,688,898	15,783,582	861,218	16,644,800
Napa	210,483	6,461,346	6,671,829	248,494	6,920,322
Nevada	273,658	4,152,649	4,426,307	147,436	4,573,743
Orange	4,643,563	141,919,572	146,563,135	11,908,370	158,471,505
Placer	787,181	10,570,608	11,357,788	431,936	11,789,725
Plumas	561,212	1,022,089	1,583,301	47,943	1,631,243
Riverside	2,616,905	56,189,017	58,805,922	2,318,403	61,124,325
Sacramento	1,666,067	38,390,272	40,056,339	2,698,634	42,754,974
San Benito	102,640	1,733,409	1,836,049	73,986	1,910,035
San Bernardino	4,104,357	53,279,473	57,383,830	3,415,358	60,799,188
San Diego	8,235,150	115,573,696	123,808,846	6,275,747	130,084,593
San Francisco	2,722,349	43,183,832	45,906,181	5,141,654	51,047,834
San Joaquin	1,147,847	16,050,840	17,198,686	1,263,213	18,461,900
San Luis Obispo	4,173,092	11,046,793	15,219,885	415,823	15,635,707
San Mateo	1,193,696	41,045,741	42,239,437	5,467,841	47,707,278
Santa Barbara	847,440	18,975,102	19,822,541	1,473,790	21,296,331
Santa Clara	2,564,211	84,988,888	87,553,099	13,199,459	100,752,559
Santa Cruz	311,268	10,959,384	11,270,652	501,915	11,772,567
Shasta	929,684	5,017,184	5,946,868	392,229	6,339,097
Sierra	45,734	215,748	261,482	42,544	304,026
Siskiyou	206,709	1,433,968	1,640,676	177,700	1,818,377
Solano	600,252	13,172,742	13,772,993	667,848	14,440,841
Sonoma	1,205,177	19,919,703	21,124,879	856,837	21,981,717
Stanislaus	471,432	13,034,245	13,505,677	825,399	14,331,076
Sutter	176,973	2,460,815	2,637,788	186,381	2,824,169
Tehama	205,594	1,512,352	1,717,946	62,247	1,780,193
Trinity	49,934	466,734	516,668	47,131	563,800
Tulare	703,692	8,701,464	9,405,155	442,179	9,847,334
Tuolumne	151,112	2,197,254	2,348,366	111,237	2,459,603
Ventura	1,855,528	35,739,824	37,595,352	2,193,268	39,788,619
Yolo	333,703	5,306,736	5,640,440	416,503	6,056,943
Yuba	324,403	1,382,025	1,706,428	139,177	1,845,604
Totals	$75,138,709	$1,396,737,278	$1,471,875,987	$106,055,847	$1,577,931,833

[a] Includes the value of the homeowners' exemption but excludes "all other" exemptions.

[b] All state-assessed property is on the secured roll.

NOTE: Detail may not add to total due to rounding.

PROPERTY TAXES

TABLE 11—ASSESSED VALUE[a] OF COUNTY-ASSESSED[b] PROPERTY SUBJECT TO GENERAL PROPERTY TAXES INCLUSIVE OF THE HOMEOWNERS' EXEMPTION, BY INCORPORATED CITIES, 1990–91

(In thousands of dollars)

City	Locally Assessed value
1	2
Adelanto	438,411
Agoura Hills	1,822,012
Alameda	3,333,337
Albany	612,763
Alhambra	2,792,406
Alturas	67,727
Amador	7,880
Anaheim	14,154,799
Anderson	180,446
Angels	76,564
Antioch	2,575,720
Apple Valley	1,686,129
Arcadia	3,397,697
Arcata	383,460
Arroyo Grande	731,605
Artesia	526,525
Arvin	100,952
Atascadero	992,954
Atherton	1,197,647
Atwater	381,605
Auburn	543,611
Avalon	245,279
Avenal	74,310
Azusa	1,301,076
Bakersfield	6,486,029
Baldwin Park	1,458,541
Banning	583,561
Barstow	527,402
Beaumont	295,013
Bell	593,914
Bellflower	1,698,471
Bell Gardens	581,894
Belmont	1,529,338
Belvedere	381,420
Benicia	1,817,819
Berkeley	4,083,094
Beverly Hills	8,116,478
Big Bear Lake	948,583
Biggs	25,980
Bishop	174,239
Blue Lake	43,744
Blythe	178,620
Bradbury	114,398
Brawley	306,954
Brea	3,068,051
Brentwood	310,911
Brisbane	636,124
Buena Park	3,218,251
Burbank	6,680,401
Burlingame	2,592,809
Calexico	284,605
California City	241,184
Calipatria	26,717
Calistoga	197,339
Camarillo	3,444,628
Campbell	2,091,540
Capitola	603,614
Carlsbad	5,778,477
Carmel	745,386
Carpinteria	666,697
Carson	6,048,141
Cathedral City	1,389,027
Ceres	745,679
Cerritos	3,073,648
Chico	1,510,529
Chino	2,423,201
Chowchilla	170,526
Chula Vista	4,788,433
Claremont	1,373,501
Clayton	519,053
Clearlake	336,410
Cloverdale	158,948
Clovis	1,551,803
Coachella	287,814
Coalinga	149,951
Colfax	45,265
Colma	176,685
Colton	1,171,061
Colusa	120,000
Commerce	2,040,970
Compton	1,842,018
Concord	5,710,366
Corcoran	141,876
Corning	132,425
Corona	4,297,009
Coronado	1,900,181
Corte Madera	790,761
Costa Mesa	6,626,588
Cotati	269,874
Covina	1,799,676
Crescent City	125,121
Cudahy	290,276
Culver City	3,105,160
Cupertino	4,576,945
Cypress	2,205,796
Daly City	3,091,677
Dana Point	3,400,228
Danville	2,856,403
Davis	1,572,686
Delano	317,655
Del Mar	645,687
Del Rey Oaks	86,251
Desert Hot Springs	373,589
Diamond Bar	2,920,959
Dinuba	218,661
Dixon	366,147
Dorris	12,104
Dos Palos	61,380
Downey	3,573,066
Duarte	739,342
Dublin	1,313,691
Dunsmuir	39,597
East Palo Alto	398,399
El Cajon	3,129,536
El Centro	635,623
El Cerrito	966,920
El Monte	2,511,926
El Segundo	5,345,140
Emeryville	991,427
Encinitas	3,506,432
Escalon	155,250
Escondido	4,772,787
Etna	15,528
Eureka	814,987
Exeter	164,575
Fairfax	361,786
Fairfield	3,217,759
Farmersville	69,336
Ferndale	38,498
Fillmore	302,045
Firebaugh	70,941
Folsom	1,782,712
Fontana	3,239,992
Fort Bragg	248,797
Fort Jones	15,996
Fortuna	244,077
Foster City	2,383,419
Fountain Valley	2,966,466
Fowler	73,015
Fremont	11,123,242
Fresno	10,355,050
Fullerton	6,258,979
Galt	271,477
Gardena	2,023,765
Garden Grove	5,295,725
Gilroy	1,429,204
Glendale	9,069,372
Glendora	1,966,496
Gonzales	164,687
Grand Terrace	361,653
Grass Valley	367,349
Greenfield	119,648
Gridley	98,374
Grover City	428,473
Guadalupe	75,175
Gustine	118,428
Half Moon Bay	693,638
Hanford	798,501
Hawaiian Gardens	290,881
Hawthorne	3,004,198
Hayward	5,396,280
Healdsburg	457,009
Hemet	1,380,081
Hercules	986,155
Hermosa Beach	1,387,886
Hesperia	1,558,969
Hidden Hills	343,091
Highland	839,068
Hillsborough	1,937,321
Hollister	711,274
Holtville	75,295
Hughson	69,231
Huntington Beach	10,901,406
Huntington Park	1,090,729
Huron	40,062
Imperial	84,024
Imperial Beach	538,809
Indian Wells	1,553,968
Indio	1,023,702
Industry	2,742,408

TABLE 11—ASSESSED VALUE [a] OF COUNTY-ASSESSED [b] PROPERTY SUBJECT TO GENERAL PROPERTY TAXES INCLUSIVE OF THE HOMEOWNERS' EXEMPTION, BY INCORPORATED CITIES, 1990–91—Continued

(In thousands of dollars)

City	Locally Assessed value
1	2
Inglewood	3,001,512
Ione	52,605
Irvine	14,287,173
Irwindale	879,039
Isleton	18,242
Jackson	150,392
Kerman	109,045
King City	306,386
Kingsburg	179,865
La Canada-Flintridge	1,577,762
Lafayette	1,770,982
Laguna Beach	2,744,685
Laguna Niguel	4,334,434
La Habra	2,067,060
La Habra Heights	465,328
Lake Elsinore	799,722
Lakeport	190,379
Lakewood	2,770,707
La Mesa	1,983,225
La Mirada	1,864,365
Lancaster	3,855,073
La Palma	806,829
La Puente	712,431
La Quinta	1,281,989
Larkspur	946,515
Lathrop	340,434
La Verne	1,272,767
Lawndale	905,709
Lemon Grove	640,461
Lemoore	340,716
Lincoln	264,361
Lindsay	173,398
Live Oak	55,562
Livermore	3,060,892
Livingston	151,701
Lodi	1,966,418
Loma Linda	643,217
Lomita	761,398
Lompoc	957,854
Long Beach	18,880,213
Loomis	217,158
Los Alamitos	708,452
Los Altos	2,298,683
Los Altos Hills	1,051,516
Los Angeles	166,560,395
Los Banos	462,896
Los Gatos	2,301,238
Loyalton	15,098
Lynwood	1,010,189
Madera	593,097
Mammoth Lakes	891,019
Manhattan Beach	3,518,989
Manteca	1,232,445
Maricopa	16,186
Marina	478,112
Martinez	1,704,476
Marysville	365,407
Maywood	355,053
McFarland	66,744
Mendota	132,221
Menlo Park	2,983,349
Merced	1,475,297
Millbrae	1,254,225
Mill Valley	1,113,919
Milpitas	4,223,029
Mission Viejo	5,156,144
Modesto	5,653,479
Monrovia	1,520,938
Montague	25,225
Montclair	1,064,377
Montebello	2,005,220
Monterey	1,936,525
Monterey Park	2,435,943
Monte Sereno	354,081
Moorpark	1,550,206
Moraga	1,127,068
Moreno Valley	4,535,903
Morgan Hill	1,462,783
Morro Bay	560,740
Mountain View	5,479,111
Mount Shasta	119,723
Napa	2,547,580
National City	1,194,687
Needles	121,907
Nevada City	168,442
Newark	2,008,572
Newman	123,958
Newport Beach	10,908,502
Norco	770,480
Norwalk	2,373,460
Novato	2,671,729
Oakdale	638,319
Oakland	13,769,394
Oceanside	5,700,644
Ojai	432,322
Ontario	6,396,749
Orange	6,884,779
Orange Cove	53,918
Orinda	1,496,521
Orland	124,192
Oroville	378,089
Oxnard	5,245,851
Pacifica	1,465,506
Pacific Grove	798,723
Palmdale	3,333,531
Palm Desert	3,143,049
Palm Springs	3,775,012
Palo Alto	6,503,533
Palos Verdes Estates	1,785,478
Paradise	766,001
Paramount	1,302,798
Parlier	60,952
Pasadena	7,365,315
Paso Robles	816,156
Patterson	242,725
Perris	855,518
Petaluma	2,102,287
Pico Rivera	1,990,736
Piedmont	907,614
Pinole	780,745
Pismo Beach	711,867
Pittsburg	1,467,140
Placentia	1,854,950
Placerville	332,042
Pleasant Hill	1,831,952
Pleasanton	4,617,177
Plymouth	23,255
Point Arena	14,425
Pomona	3,842,702
Porterville	674,133
Port Hueneme	672,387
Portola	50,420
Portola Valley	581,702
Poway	2,452,352
Rancho Cucamonga	5,817,291
Rancho Mirage	2,370,613
Rancho Palos Verdes	3,582,330
Red Bluff	304,708
Redding	2,560,930
Redlands	2,218,840
Redondo Beach	4,629,169
Redwood City	4,590,292
Reedley	319,843
Rialto	2,091,681
Richmond	4,906,404
Ridgecrest	797,225
Rio Dell	48,356
Rio Vista	113,411
Ripon	310,757
Riverbank	237,286
Riverside	8,415,852
Rocklin	1,039,706
Rohnert Park	1,621,481
Rolling Hills	423,026
Rolling Hills Estates	965,142
Rosemead	1,369,631
Roseville	2,747,946
Ross	310,369
Sacramento	14,055,216
St. Helena	450,920
Salinas	3,156,778
San Anselmo	699,090
San Bernardino	4,508,360
San Bruno	1,873,879
San Carlos	2,178,941
San Clemente	3,403,620
Sand City	61,007
San Diego	57,771,032
San Dimas	1,675,771
San Fernando	619,411
San Francisco	48,325,485
San Gabriel	1,303,432
Sanger	305,581
San Jacinto	484,313
San Joaquin	20,892
San Jose	39,475,095
San Juan Bautista	47,913
San Juan Capistrano	2,154,097
San Leandro	3,891,620
San Luis Obispo	2,026,404

TABLE 11—ASSESSED VALUE [a] OF COUNTY-ASSESSED [b] PROPERTY SUBJECT TO GENERAL PROPERTY TAXES INCLUSIVE OF THE HOMEOWNERS' EXEMPTION, BY INCORPORATED CITIES, 1989–90—Concluded

(In thousands of dollars)

City 1	Locally Assessed value 2
San Marcos	2,012,827
San Marino	1,438,758
San Mateo	5,688,424
San Pablo	599,102
San Rafael	3,711,410
San Ramon	3,655,224
Santa Ana	10,672,772
Santa Barbara	5,210,358
Santa Clara	9,211,871
Santa Clarita	5,943,045
Santa Cruz	2,365,860
Santa Fe Springs	2,666,486
Santa Maria	2,175,257
Santa Monica	7,790,172
Santa Paula	686,980
Santa Rosa	5,941,540
Santee	1,642,620
Saratoga	2,592,793
Sausalito	906,131
Scotts Valley	799,820
Seal Beach	1,660,348
Seaside	584,280
Sebastopol	328,247
Selma	278,981
Shafter	116,849
Sierra Madre	530,132
Signal Hill	771,772
Simi Valley	5,199,997
Solana Beach	1,169,544
Soledad	119,030
Solvang	411,190
Sonoma	493,894
Sonora	165,027
South El Monte	737,567
Southgate	2,006,546
South Lake Tahoe	1,535,697
South Pasadena	1,190,407
South San Francisco	4,106,499
Stanton	988,403
Stockton	6,496,774
Suisun	664,866
Sunnyvale	10,152,639
Susanville	187,013
Sutter Creek	83,624
Taft	153,918
Tehachapi	162,846
Tehama	8,588
Temecula	2,220,578
Temple City	1,110,546
Thousand Oaks	7,623,519
Tiburon	990,703
Torrance	10,144,038
Tracy	1,460,306
Trinidad	24,710
Tulare	883,698
Tulelake	14,944
Turlock	1,380,914
Tustin	3,165,570
Twenty-nine Palms	304,698
Ukiah	448,479
Union City	2,369,875
Upland	2,990,340
Vacaville	2,716,271
Vallejo	3,468,496
Ventura	4,842,711
Vernon	2,009,024
Victorville	1,807,616
Villa Park	524,253
Visalia	2,528,432
Vista	3,086,264
Walnut	1,603,243
Walnut Creek	5,221,985
Wasco	166,744
Waterford	93,743
Watsonville	1,102,032
Weed	58,534
West Covina	3,425,826
West Hollywood	2,697,306
Westlake Village	1,160,661
Westminster	2,835,105
Westmorland	16,546
West Sacramento	1,322,673
Wheatland	30,930
Whittier	2,999,019
Williams	52,039
Willits	165,662
Willows	120,762
Winters	130,352
Woodlake	65,013
Woodland	1,568,858
Woodside	881,260
Yorba Linda	3,742,291
Yountville	101,623
Yreka	251,861
Yuba City	869,525
Yucaipa	924,316
Grand total	$1,180,236,376

[a] These values are net of "all other exemptions" (see Table 8) but include the values of the homeowners' exemption because tax rates for the support of city governments are set on assessed valuations which include them and local governments are reimbursed by the State for them.

[b] In previous reports, the total state-assessed value for each city was also shown in this table. Effective on the 1988–89 property tax rolls, the bulk of state-assessed values are allocated on a countywide basis only.

NOTE: Detail may not add to total due to rounding.

TABLE 12A—ASSESSED VALUE OF PROPERTY ASSESSED BY THE STATE BOARD OF EQUALIZATION, BY TYPE OF COMPANY, 1990–91

(In thousands of dollars)

Type of company 1	Assessed value 2
UNDER PROVISIONS OF SECTION 751 OF THE REVENUE AND TAXATION CODE	
Telephone and telegraph	
Local Exchange Carriers	$26,865,638
Interexchange Carriers	3,163,180
Cellular Carriers	2,586,988
Radio-Telephone Carriers	203,334
Subtotal	$32,819,140
Gas and electric	38,334,365
Intercounty pipelines, flumes, canals, ditches and aqueducts	1,682,898
Car	13,436
Railroad	2,288,870
Total	$75,138,709
UNDER PRIVATE CAR TAX LAW	
Private cars	467,257
Grand total	$75,605,967

TABLE 12B—ASSESSED VALUE OF PROPERTY ASSESSED BY THE STATE BOARD OF EQUALIZATION AND SUBJECT TO LOCAL TAXATION, BY COMPANY, 1990–91

(In thousands of dollars)

Name of company 1	Assessed value 2
TELEPHONE AND TELEGRAPH COMPANIES	
ACC/McCaw Cellular of Fresno	$ 22,111
American Satellite Company	40,345
A.T. & T. Communications of California, Incorporated	1,796,386
Bay Area Cellular Telephone Company	268,091
Citizens Utilities Company of California	240,027
Contel Federal Systems Incorporated	29,500
Continental Telephone Company of California	615,925
Evans Telephone Company	20,153
Fresno MSA Limited Partnership	32,664
GTE California, Incorporated	6,471,246
GTE Mobilnet of San Francisco Limited Partnership	279,986
GTE West Coast, Incorporated	21,032
GTEL	79,500
G.E. American Communications, Incorporated	42,118
Los Angeles Cellular Telephone Company	732,733
Los Angeles SMSA, Limited, dba PacTel Cellular	724,506
MCI Telecommunications Corporation	444,967
Metromedia Telecommunications, Incorporated	23,429
Pacific Bell	19,165,135
PacTel Cellular—San Diego	95,620
PacTel Paging, Incorporated, of California	49,491
Ponderosa Telephone Company (The)	32,122
Roseville Telephone Company	141,644
Sacramento Cellular Telephone Company	47,810
Sacramento Valley Limited Partnerhsip, dba PacTel Cellular	53,607
Sierra Telephone Company, Incorporated	51,073
Tuolumne Telephone Company, Incorporated	20,113
U.S. Sprint Communications Company	379,457
U.S. West Cellular of California, Incorporated	105,303
Volcano Telephone Company (The)	20,632
Western States Microwave Transmission Company	25,817
Western Union Corporation (The)	99,376
Williams Telecommunications Company	65,450
198 companies with an assessed value of less than $20,000,000 each	581,771
Total for telephone and telegraph companies [a]	$32,819,140

[a] Includes 22 local exchange carriers, 85 interexchange carriers, 55 cellular carriers, and 69 radio-telephone carriers.

TABLE 12B—ASSESSED VALUE OF PROPERTY ASSESSED BY THE STATE BOARD OF EQUALIZATION AND SUBJECT TO LOCAL TAXATION, BY COMPANY, 1990–91—Continued

(In thousands of dollars)

Name of company	Assessed value
1	2
GAS AND ELECTRIC COMPANIES	
Anza Electric Cooperative, Incorporated	$ 11,902
C.P. National Corporation	41,072
Pacific Gas and Electric Company	18,929,891
PacifiCorp	130,227
Plumas-Sierra Rural Electric Cooperative	15,013
San Diego Gas and Electric Company	3,775,055
Sierra Pacific Power Company	76,818
Southern California Edison Company	11,640,170
Southern California Gas Company	3,406,350
Southern California Water Company	212,572
Southwest Gas Corporation	83,731
Surprise Valley Electrification Corporation	11,502
Valley Electric Association, Incorporated	62
Total for gas and electric companies	$38,334,365
INTERCOUNTY PIPE LINES, FLUMES, CANALS, DITCHES, AND AQUEDUCTS [b]	
All American Pipeline Company	$ 290,013
Calnev Pipe Line Company	64,064
Casitas Pipeline Company	2,705
Celeron Gathering Corporation	21,004
Chevron U.S.A., Incorporated	134,569
City of Riverside	6,016
Cuyama Pipeline Company	1,800
Exxon Company, U.S.A.—Division of Exxon Corporation	853
Four Corners Pipe Line Company	105,095
Golden West Refining Company	18,160
Great Western Pipeline Company, Incorporated	11,000
Homestake Mining Company of California	13,500
Kerr-McGee Chemical Corporation	2,150
Kings County Canal Company	1,226
Mobil Oil Corporation, dba West Coast Pipelines	73,109
Powerine Oil Company	3,205
Riverside Highland Water Company	360
San Luis Canal Company	2,500
Santa Fe Pacific Pipeline Partners, a Limited Partnership	542,957
Shell California Pipeline Company	8,284
Shell Oil Company	59,509
Shell Western Exploration and Production, Incorporated	22,000
Standard Gas Company	2,550
Standard Pacific Gas Line, Incorporated	16,500
Standard Pipe Line Company	8,150
Texaco Trading and Transportation, Incorporated	126,955
Tosco Corporation	945
Union Oil Company of California, dba Unocal Corporation	136,468
Ventura Pipeline System	5,100
West Riverside Canal Company	2,000
2 companies with an assessed value of less than $200,000 each	151
Total for intercounty pipe lines, etc.	$ 1,682,898

[b] All other taxable property owned by these companies is locally assessed.

TABLE 12B—ASSESSED VALUE OF PROPERTY ASSESSED BY THE STATE BOARD OF EQUALIZATION AND SUBJECT TO LOCAL TAXATION, BY COMPANY, 1990–91—Concluded

(In thousands of dollars)

Name of company 1	Assessed value 2
CAR COMPANIES [c]	
ACF Industries, Incorporated, Shippers' Car Line Division	$ 1
General American Transportation Corporation	2,739
Trailer Train Company	10,685
Union Tank Car Company	11
Total for car companies	$ 13,436
RAILROAD COMPANIES	
Alameda Belt Line	$ 7,629
Almanor Railroad Company	141
Amador Central Railroad Company	1,693
Atchison, Topeka and Santa Fe Railway Company (The)	415,430
Burlington Northern Railroad	4,130
Central California Traction Company	3,459
Eureka Southern Railroad Company, Incorporated	3,272
Lake County, Oregon	317
Los Angeles Junction Railway Corporation	15,635
McCloud River Railroad Company	21,681
Mendocino Coast Railway, Incorporated, dba California Western Railroad	1,232
Modesto and Empire Traction Company	20,101
Napa Valley Railroad, dba Napa Valley Wine Train	6,750
Northwestern Pacific Railroad Company	48,475
Oakland Terminal Railway (The)	618
Parr Terminal Railroad	193
Port Railroads, Incorporated	47
Quincy Railroad Company	352
San Diego and Arizona Eastern Railway Company	875
San Diego and Imperial Valley Railroad Company	3,672
Santa Cruz, Big Trees and Pacific Railway Company	581
Santa Maria Valley Railroad Company	3,121
Sierra Railroad Company	1,296
Southern Pacific Transportation Company	1,367,509
Stockton Terminal and Eastern Railroad	7,778
Sunset Railway Company	1,846
Trona Railway Company	17,006
Union Pacific Corporation	322,540
Ventura County Railway Company	8,056
Visalia Electric Railroad Company	2,463
Yreka Western Railroad Company	971
Total for railroad companies	$2,288,870

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[c] Property at fixed locations which is not subject to the private car tax. Excludes the value of private cars operated on the railroads, for which see Table 17A

TABLE 13—Discontinued.

In previous reports this table presented data on assessment ratios, "Collier factors" and coefficients of dispersion.

PROPERTY TAXES

TABLE 14—1989–90 GENERAL PROPERTY TAX LEVIES AS COMPILED FOR COMPUTATION OF THE AVERAGE TAX RATE

(Levies and assessed values in thousands of dollars)

County	Net taxable [a] assessed value	Property tax allocations and levies [b]					Average tax rate	
		City	County [c]	School [c]	Other [d] district	Total [d]	1989–90	1988–89
1	2	3	4	5	6	7	8	9
Alameda	$ 58,044,691	$ 153,981	$ 203,346	$ 157,963	$ 151,168	$ 666,458	1.148%	1.141%
Alpine	163,169	—	1,157	371	226	1,754	1.075	1.041
Amador	1,430,348	661	6,608	6,902	366	14,537	1.016	1.020
Butte	5,992,683	4,512	14,149	34,706	9,057	62,424	1.042	1.044
Calaveras	1,728,640	108	5,196	10,321	2,797	18,422	1.066	1.074
Colusa	1,160,197	548	4,391	6,101	984	12,024	1.036	1.042
Contra Costa	47,390,757	55,449	128,890	168,148	161,676	514,163	1.085	1.079
Del Norte	544,861	103	1,717	2,928	869	5,617	1.031	1.026
El Dorado	6,331,724	4,017	21,617	25,161	15,122	65,917	1.041	1.052
Fresno	22,432,910	37,473	72,180	95,230	33,286	238,169	1.062	1.065
Glenn	1,078,036	847	3,688	6,116	554	11,205	1.039	1.051
Humboldt	3,873,222	1,982	14,342	17,832	6,086	40,242	1.039	1.041
Imperial	4,255,563	4,100	14,885	22,682	3,637	45,304	1.065	1.048
Inyo	1,662,600	267	6,297	9,031	1,156	16,751	1.008	1.020
Kern	32,017,374	19,607	135,732	148,261	44,048	347,648	1.086	1.071
Kings	2,699,724	2,356	12,519	10,226	3,090	28,191	1.044	1.040
Lake	2,842,134	867	10,480	12,852	4,995	29,194	1.027	1.028
Lassen	944,283	389	2,986	5,921	746	10,042	1.063	1.044
Los Angeles	384,535,283	767,525	1,705,793	879,601	735,176	4,088,095	1.063	1.067
Madera	3,537,639	1,515	11,308	22,499	2,678	38,000	1.074	1.080
Marin	15,932,689	21,357	45,695	69,583	25,984	162,619	1.021	1.025
Mariposa	692,765	—	2,302	4,208	417	6,927	1.000	1.000
Mendocino	3,054,425	1,052	12,515	16,363	3,200	33,130	1.085	1.092
Merced	5,311,593	4,757	21,819	22,690	5,241	54,507	1.026	1.039
Modoc	491,005	189	1,826	2,741	325	5,081	1.035	1.036
Mono	1,333,183	483	5,309	4,742	3,689	14,223	1.067	1.084
Monterey	14,730,851	14,662	40,680	72,379	22,542	150,263	1.020	1.019
Napa	5,843,120	6,777	19,511	30,462	3,761	60,511	1.036	1.041
Nevada	3,925,043	1,324	11,517	19,858	7,925	40,624	1.035	1.037
Orange	139,274,511	182,871	277,057	717,447	326,792	1,504,167	1.080	1.085
Placer	9,873,195	7,278	30,142	49,475	14,898	101,793	1.031	1.039
Plumas	1,521,246	122	4,303	9,469	1,979	15,873	1.043	1.041
Riverside	49,673,014	39,389	136,909	193,748	173,984	544,030	1.095	1.111
Sacramento	36,765,169	43,220	136,446	105,273	99,805	384,744	1.046	1.055
San Benito	1,566,746	674	3,476	8,987	4,235	17,372	1.109	1.096
San Bernardino	51,017,337	53,354	145,322	166,604	189,119	554,399	1.087	1.088
San Diego	112,095,552	182,371	286,207	583,606	115,796	1,167,980	1.042	1.045
San Francisco	46,127,362	—	428,042	43,183	31,563	502,788	1.090	1.091
San Joaquin	15,884,484	23,254	68,588	52,887	18,721	163,450	1.029	1.030
San Luis Obispo	13,853,742	11,332	48,866	77,998	8,914	147,110	1.062	1.068
San Mateo	41,681,902	57,437	106,525	208,570	52,604	425,136	1.020	1.023
Santa Barbara	18,831,226	11,741	57,613	90,511	32,055	191,920	1.019	1.020
Santa Clara	89,507,376	108,254	250,896	454,414	160,449	974,013	1.088	1.100
Santa Cruz	10,577,668	7,674	28,632	53,546	17,572	107,424	1.016	1.025
Shasta	5,579,323	4,558	15,872	32,451	5,955	58,836	1.055	1.064
Sierra	278,771	22	1,765	700	305	2,792	1.002	1.002
Siskiyou	1,662,047	1,359	5,857	8,947	879	17,042	1.025	1.026
Solano	11,939,389	23,175	40,581	33,892	30,867	128,515	1.076	1.099
Sonoma	19,057,238	17,356	66,138	94,180	23,510	201,184	1.056	1.055
Stanislaus	11,886,157	10,886	31,316	80,803	6,168	129,173	1.087	1.097
Sutter	2,456,396	2,276	8,395	11,939	2,424	25,034	1.019	1.027
Tehama	1,589,481	1,096	6,150	8,467	667	16,380	1.031	1.033
Trinity	519,184	—	2,003	3,034	314	5,351	1.031	1.029
Tulare	8,543,327	6,912	36,532	36,590	7,802	87,836	1.028	1.029
Tuolumne	2,186,976	291	8,967	11,889	1,637	22,784	1.042	1.040
Ventura	34,353,711	29,367	103,789	138,493	96,215	367,864	1.071	1.087
Yolo	5,281,961	13,654	13,997	21,115	6,441	55,207	1.045	1.067
Yuba	1,677,019	959	7,025	7,993	2,002	17,979	1.072	1.079
TOTAL	$1,379,242,002	$1,947,790	$4,895,866	$5,192,089	$2,684,473	$14,720,218	1.067%	1.071%

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[a] These are the assessed values on which general property taxes were actually levied during 1989–90. Excluded are exemptions totaling $60,910,076,000 as follows: homeowners', $32,146,177,000; and all other, $28,763,899,000.

[b] The county levies at a rate of 1 percent of assessed value have been allocated among the jurisdictions receiving a portion of those levies. Excluded are the State reimbursements to local governments of $352,208,000 for the homeowners' exemption described in footnote a. Reimbursements for the exemption of business inventories were eliminated beginning with the 1984–85 year.

[c] County levies for school purposes such as junior college tuition and countywide school levies are included with school levies.

[d] Includes debt levies on land and/or improvements only. Also includes the portion of the 1 percent levy allocated to jurisdictions previously taxing less than total property.

TABLE 15—1989–90 GENERAL PROPERTY TAX DOLLAR [a], BY COUNTY

County	Property tax dollars				
	City	County [b]	School purpose [b]	Other districts	Total
1	2	3	4	5	6
Alameda	$.23	$.30	$.24	$.23	$1.00
Alpine	—	66	.21	.13	1.00
Amador	.05	.45	.47	.03	1.00
Butte	.07	23	.56	.14	1.00
Calaveras	.01	.28	.56	.15	1.00
Colusa	.05	.36	.51	.08	1.00
Contra Costa	.11	.25	.33	.31	1.00
Del Norte	.02	.31	.52	.15	1.00
El Dorado	.06	.33	.38	.23	1.00
Fresno	16	.30	.40	.14	1.00
Glenn	.07	.33	.55	.05	1.00
Humboldt	.05	.36	.44	.15	1.00
Imperial	.09	.33	.50	.08	1.00
Inyo	.02	.37	.54	.07	1.00
Kern	.05	.39	.43	.13	1.00
Kings	.08	.45	.36	.11	1.00
Lake	.03	.36	.44	.17	1.00
Lassen	.04	.30	.59	.07	1.00
Los Angeles	.19	.42	.21	.18	1.00
Madera	.04	.30	.59	.07	1.00
Marin	.13	.28	.43	.16	1.00
Mariposa	—	.33	.61	.06	1.00
Mendocino	.03	.38	.49	.10	1.00
Merced	.09	.40	.42	.09	1.00
Modoc	04	.36	.54	.06	1.00
Mono	.04	.37	.33	.26	1.00
Monterey	.10	.27	.48	.15	1.00
Napa	11	.32	.51	.06	1.00
Nevada	.03	.28	.49	.20	1.00
Orange	.12	.18	.48	.22	1.00
Placer	.07	.30	.48	.15	1.00
Plumas	.01	.27	.60	.12	1.00
Riverside	.07	.25	.36	.32	1.00
Sacramento	.11	.36	.27	.26	1.00
San Benito	.04	.20	.52	.24	1.00
San Bernardino	.10	.26	.30	.34	1.00
San Diego	.16	.24	.50	.10	1.00
San Francisco	—	.85	.09	.06	1.00
San Joaquin	.14	.42	.32	.12	1.00
San Luis Obispo	.08	.33	.53	.06	1.00
San Mateo	.14	.25	.49	.12	1.00
Santa Barbara	.06	.30	.47	.17	1.00
Santa Clara	.11	.26	.47	.16	1.00
Santa Cruz	.07	.27	.50	.16	1.00
Shasta	.08	.27	.55	.10	1.00
Sierra	.01	.63	.25	.11	1.00
Siskiyou	.08	.34	.53	.05	1.00
Solano	.18	.32	.26	.24	1.00
Sonoma	.08	.33	.47	.12	1.00
Stanislaus	.08	.24	.63	.05	1.00
Sutter	.09	.33	.48	.10	1.00
Tehama	.07	.37	.52	.04	1.00
Trinity	—	.37	.57	.06	1.00
Tulare	.08	.41	.42	.09	1.00
Tuolumne	.01	.40	.52	.07	1.00
Ventura	.08	.28	.38	.26	1.00
Yolo	.25	.25	.38	.12	1.00
Yuba	.05	.39	.45	.11	1.00
AVERAGE	$.13	$.33	$.36	$.18	$1.00

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[a] Includes special assessments levied on limited categories of property to finance activities from which such properties derived special benefits.

[b] County levies for school purposes such as junior college tuition and countywide school levies are included with school levies.

TABLE 16A—TIMBER YIELD TAX AND TIMBER RESERVE FUND TAX STATISTICS, 1977 TO 1989

Calendar year	Market value of timber harvest (in millions)	Timber yield tax		Timber reserve fund	
		Rate [a]	Net revenue (in thousands)	Rate [a]	Net revenue (in thousands)
1	2	3	4	5	6
1989	$762.7	2.9%	$21,731	—	—
1988	669.2	2.9	20,014	—	—
1987	577.2	2.9	16,828	—	—
1986	451.8	2.9	14,009	—	—
1985	396.5	2.9	12,155	—	—
1984	425.0	2.9	13,144	—	—
1983	400.5	2.9	12,045	— [b]	$ 81
1982	296.1	2.9	9,004	5.2%	15,361
1981	493.1	3.0	14,970	1.7	8,179
1980	565.8	3.0	16,945	0.0	13
1979	742.7	3.0	22,481	0.0	18
1978	682.1	6.0	41,342	0.5	3,439
1977	389.0 [c]	6.0	23,822 [c]	0.5	1,985 [c]

[a] In effect for the year. The rate is set annually in December.

[b] A sunset provision terminated the reserve fund tax at the end of 1982.

[c] This tax became effective April 1, 1977. The timber yield tax replaced the ad valorem property tax on standing timber. The reserve rate assured that the timber tax fund would be sufficient to meet the revenue guarantees of the participating counties.

TABLE 16B—TIMBER PRODUCTION [a] STATISTICS, BY COUNTY, 1989

County	Net volume [b] (in millions of board feet)	Market value [c] (in thousands)	County	Net volume [b] (in millions of board feet)	Market value [c] (in thousands)
1	2	3	1	2	3
Alpine	0.5	$ 38	Placer	119.7	23,293
Amador	101.6	14,965	Plumas	257.2	45,130
Butte	82.3	14,364	San Bernardino	0.4	121
Calaveras	134.5	20,817	San Mateo	10.3	2,033
Del Norte	122.9	38,433	Santa Clara	3.9	938
El Dorado	273.6	29,077	Santa Cruz	16.6	3,205
Fresno	89.7	12,217	Shasta	202.9	35,122
Glenn	36.9	4,853	Sierra	102.3	14,604
Humboldt	663.2	169,864	Siskiyou	527.7	67,424
Kern	7.6	1,332	Sonoma	50.5	9,233
Lake	22.6	1,957	Tehama	104.6	19,707
Lassen	107.3	23,133	Trinity	281.5	49,292
Madera	67.7	8,486	Tulare	58.6	6,161
Mariposa	84.4	6,978	Tuolumne	130.9	10,471
Mendocino	515.3	91,379	Yuba	29.3	5,882
			Other [d]	0.9	1,450
Modoc	51.0	14,216			
Mono	7.8	1,432	TOTAL	4,364.5	$762,738
Napa	1.1	150			
Nevada	97.2	14,981			

[a] Data are from harvest reports prepared by taxpayers for payment of the Timber Yield Tax and are subject to audit corrections and delinquent filing.

[b] Board feet is the quantity of timber cut and scaled. Miscellaneous products including all hardwoods, Christmas trees, fuelwood, poles and pilings, and split products are generally not measured in net board feet.

[c] Value of the timber immediately before cutting.

[d] Includes timber harvested in Alameda, Colusa, Contra Costa, Los Angeles, Marin, Merced, Monterey, Orange, Riverside, Sacramento, San Benito, San Diego, San Joaquin, San Luis Obispo, Santa Barbara, Solano, Stanislaus, Ventura and Yolo counties.

TABLE 17A—ASSESSED VALUE [a] OF PRIVATE CARS ASSESSED BY THE STATE BOARD OF EQUALIZATION AND SUBJECT TO EXCLUSIVE STATE TAXATION, BY COMPANY, 1990–91

Name of company 1	Assessed value [a] (in thousands) 2	Amount of tax 3
PRIVATE CARS		
ACF Industries, Inc.	$ 36,210	$ 383,826
ADM Transportation Company	12,522	132,729
Allied Signal, Inc.	974	10,323
American President Intermodal	6,219	65,922
Amoco Corporation	1,005	10,657
Amoco Oil Company	832	8,820
Andrews Gas Liquids/Leasco	864	9,157
ASARCO, Inc.	1,620	17,168
California Railcar Corporation	809	8,575
Calrail Company	514	5,444
Cargill, Inc.	2,481	26,296
Celtran, Inc., A Subsidiary of Hoechst Celanese Corporation	1,248	13,232
CGTX, Inc.	584	6,186
Chevron USA, Inc.	9,113	96,599
Chicago Freight Car Leasing Company	3,449	36,555
CONOCO, Inc.	921	9,765
Crystal Car Line, Inc.	883	9,361
Dow Chemical Company (The)	8,122	86,091
E. I. duPont de Nemours and Company	2,264	24,002
Elders Grain, Inc.	1,170	12,405
Endasa, S.A. de C.V.	683	7,238
Exxon Corporation, formerly Exxon Chemical Americas	2,147	22,759
Exxon Corporation, formerly Exxon Company USA	3,725	39,480
Farmland Industries, Inc.	1,170	12,403
Formosa Plastics Corporation, USA	1,444	15,309
Fruit Growers Express Company	9,460	100,281
General American Transportation Corporation	52,243	553,772
G.E. Plastics	1,766	18,718
General Electric Railcar Services Corporation	33,229	352,227
Georgia Gulf Corporation	700	7,415
GLNX Corporation	3,031	32,130
B.F. Goodrich Company	937	9,937
Granite Rock Company	2,603	27,596
Greenbrier Leasing Corporation	1,018	10,786
Itel Rail Corporation	14,006	148,467
Kerr-McGee Chemical Corporation	1,763	18,693
MHC, Inc.	660	6,997
Mitsubishi Cement Corporation	713	7,560
Mobil Oil Corporation	3,040	32,226
Monsanto Company	1,008	10,689
Occidental Chemical Corporation	2,232	23,660
Oxy NGL, Inc.	680	7,212
Oxy Petrochemicals	874	9,269
Petrolane Gas Service, Limited Partnership	936	9,918
Phillips Petroleum Company	2,090	22,158
PLM International, Inc.	2,129	22,562
Procor, Limited	1,489	15,788
Quantum Chemicals Corporation, USI Division	1,384	14,672
Rail Box Company	7,883	83,564
RAILGON Company	954	10,115
Railtex, Inc.	841	8,912
Shell Oil Company	4,526	47,975
Shintech, Inc.	841	8,918
Soltex Polymer Corporation	1,614	17,111
A. E. Staley Manufacturing Company, Industrial Products Group	1,043	11,061
Tennessee Eastman Company, Division of Eastman Kodak Company	2,091	22,169
Trailer Train Company	132,561	1,405,146
Transportation Corporation of America	1,282	13,587
Trinity Industries Leasing Company	5,163	54,725
Union Carbide Corporation	4,373	46,349
Union Tank Car Company	40,482	429,108
United States Rail Services, Inc.	5,751	60,962
Vulcan Materials Company, Chemicals Division	605	6,410
207 other companies with an assessed value under $500,000 each	18,281	193,780
Totals for private cars	$467,257	$4,952,929

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[a] 1990–91 assessed values were set at 70.38 percent of market value.

PROPERTY TAXES

TABLE 17B—PRIVATE CAR TAX ASSESSMENTS, TAX RATES, AND TAX LEVIES, 1938–40 TO 1990–91

Fiscal year 1	Average number of cars 2	Assessed value [a] (000 omitted) 3	Average assessed value per car [a] 4	Tax rate per $100 assessed value [b] 5	Amount of tax [c] (000 omitted) 6
1990–91	26,080	$467,257 [g]	$17,916 [g]	1.060	$4,953
1989–90	22,190	371,014 [f]	16,720 [f]	1.063	3,944
1988–89	21,178	328,270 [f]	15,501 [f]	1.069	3,509
1987–88	19,521	410,765	21,042	1.074	4,412
1986–87	20,990	439,754	20,951	1.086	4,776
1985–86	21,159	407,506	19,259	1.102	4,491
1984–85	21,526	515,750	23,959	1.115	5,751
1983–84	22,596	554,614	24,545	1.119	6,206
1982–83	18,688	581,697	31,127	1.13	6,573
1981–82	16,142	528,235	32,724	1.14	6,022
1980–81	16,143	109,696	6,795	4.62	5,068
1979–80	14,514	90,701	6,249	4.70	4,263
1978–79	17,483	87,393	4,999	4.85	4,239
1977–78	18,388	78,154	4,213	11.19	8,754
1976–77	18,962	78,660	4,148	11.33	8,915
1975–76	18,003	75,652	4,202	11.24	8,505
1974–75	18,648	71,251	3,801	11.15	7,946
1973–74	17,111	64,101	3,681	11.44	7,334
1972–73	15,157	50,255	3,316	11.43	5,701
1971–72	14,977	44,196	2,951	10.85	4,552
1970–71	15,091	41,766	2,768	9.93	4,148
1969–70	15,088	39,809	2,638	9.39	3,739
1968–69	14,756	43,421	2,943	8.90	3,865
1967–68	14,559	37,627	2,584	7.79	2,931
1966–67	13,872	32,986	2,378	7.51	2,477
1965–66	14,436	30,243	2,095	7.29	2,205
1964–65	14,534	28,855	1,985	6.99	2,017
1963–64	14,562	26,679	1,832	6.92	1,846
1962–63	15,639	26,506	1,695	6.82	1,808
1961–62	16,182	26,807	1,657	6.54	1,753
1960–61	16,055	25,894	1,613	6.44	1,668
1959–60	15,953	25,848	1,620	6.24	1,613
1958–59	16,867	30,573	1,813	5.60	1,712
1957–58	17,108	29,826	1,743	5.33	1,590
1956–57	17,168	27,435	1,598	5.19	1,424
1955–56	17,644	26,136	1,481	5.09	1,330
1954–55	17,993	26,534	1,475	4.90	1,301
1953–54	17,092	25,378	1,485	4.81	1,222
1952–53	16,051	23,524	1,466	4.79	1,127
1951–52	16,511	21,974	1,331	4.95	1,089
1950–51	17,068	19,186	1,124	4.64	891
1945–50	16,382	17,426 [d]	1,064	3.99	3,510
1940–45	13,259	12,630 [d]	953	3.63	2,286
1938–40	13,734	11,579 [d]	843	3.66	848 [e]

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[a] Includes materials and supplies held, stored, or used in the State for the purpose of repairing, improving, servicing, or operating the cars. Escape assessments for prior years are not included in the computation of the average assessed value per car.

[b] Based on the statewide average tax rate for the preceding year. The ratio of assessed value to taxable value was changed to 100 percent (from 25 percent) beginning with the lien date for 1981–82 and the tax rate was adjusted downward proportionately.

[c] Includes interest, penalties and escape assessments from prior years.

[d] Average total assessed value for the period.

[e] The private car tax was first imposed in 1938. Prior to 1938 private cars were subject to local taxation and were assessed in the same manner as utility property.

[f] Assessed values for 1988–89 and 1989–90 were set at 68 percent of market value.

[g] Assessed values for 1990–91 were set at 70.38 percent of market value.

SALES AND USE TAXES

TABLE 18—STATE SALES AND USE TAX COLLECTIONS AND NUMBER OF PERMITS, 1933–35 TO 1989–90

(Collections in thousands of dollars)

Fiscal year	Collections [a]			Number of outstanding permits [c]
	Taxes	Fees [b]	Total	
1	2	3	4	5
1989–90	$13,564,696	$1,307	$13,566,003	902,465
1988–89	12,647,397	1,750	12,649,147	874,129
1987–88	11,662,040	1,931	11,663,971	866,266
1986–87	10,901,096	875	10,901,971	843,526
1985–86	10,317,990	574	10,318,564	815,783
1984–85	9,797,612	501	9,798,113	784,248
1983–84	8,797,924	498	8,798,422	764,366
1982–83	7,795,554	475	7,796,029	763,685
1981–82	7,689,139	448	7,689,587	724,352
1980–81	7,131,482	409	7,131,891	673,876
1979–80	6,658,425	365	6,658,790	658,822
1978–79	5,810,484	310	5,810,794	634,758
1977–78	5,028,658	308	5,028,966	598,477
1976–77	4,311,426	272	4,311,698	571,659
1975–76	3,737,838	252	3,738,090	536,545
1974–75	3,372,966	231	3,373,197	510,232
1973–74	2,673,570 [d]	205	2,673,775 [d]	484,655
1972–73	2,197,083 [e]	193	2,197,276 [e]	472,457
1971–72	1,991,992	193	1,992,185	452,033
1970–71	1,796,956	186	1,797,142	437,731
1969–70	1,751,658	171	1,751,829	420,766
1968–69	1,634,612	156	1,634,768	412,563
1967–68	1,389,943 [f]	145	1,390,088 [f]	399,100
1966–67	1,053,251	138	1,053,389	395,321
1965–66	1,096,165 [g]	145	1,096,310 [g]	389,115
1964–65	939,651	146	939,797	377,746
1963–64	876,946	128	877,074	369,261
1962–63	813,313	120	813,433	360,976
1961–62	749,375	117	749,492	353,520
1960–61	710,931	119	711,050	351,727
1959–60	709,749	118	709,867	342,322
1958–59	631,409	115	631,524	333,998
1957–58	605,208	102	605,310	326,124
1956–57	599,789	102	599,891	320,486
1955–56 [h]	564,348	103	564,451	310,780
1954–55	492,879	108	492,987	305,537
1953–54	464,969	107	465,076	298,108
1952–53	460,196	98	460,294	289,620
1951–52	417,326	95	417,421	285,659
1950–51	398,261	101	398,362	285,598
1945–50	1,316,653 [i]	615	1,317,268 [i]	270,231
1940–45	665,100 [j]	303	665,403 [j]	179,067
1935–40	426,422 [k]	518 [l]	426,940 [k]	186,473 [m]
1933–35	89,661 [n]	282	89,943 [n]	185,748

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[a] Collections include taxes, fees, interest, and penalties less refunds. Tax collections in one quarter are based mainly on taxable transactions during the preceding quarter. Transfers from the Motor Vehicle Fuel Fund of sales taxes on gasoline subject to refund of fuel tax are included.

[b] The $1 fee for issuance of a seller's permit was eliminated effective July 1, 1966, and the reinstatement fee for a revoked permit was set at $15. Prior to that date, a $25 fee was required for reinstatement of a permit revoked for the third time within any two-year period.

[c] As of December 31 for each fiscal year.

[d] Effective July 1, 1973, the state tax rate was increased from 3¾ percent to 4¾ percent. On October 1, 1973 the tax rate was reduced to 3¾ percent for six months. Effective April 1, 1974, the tax rate was again increased to 4¾ percent.

[e] Effective July 1, 1972, the state tax rate was decreased from 4 percent to 3¾ percent.

[f] Effective August 1, 1967, the state rate was increased from 3 percent to 4 percent.

[g] Includes almost $100 million resulting from legislation effective August 1, 1965, requiring some 24,000 taxpayers with monthly taxable sales of $17,000 or more to prepay their quarterly sales and use tax.

[h] The Board began to administer the Bradley-Burns Local Sales and Use Tax Law effective April 1, 1956, at a rate of 1 percent. The law provided for local option and thus it was not adopted by all cities and counties until January 1, 1962. See Table 23 for details.

[i] Effective July 1, 1949, the tax rate was increased from 2½ percent to 3 percent.

[j] Effective July 1, 1943, the tax rate was reduced from 3 percent to 2½ percent and substantial additions were made to the list of exempt transactions.

[k] Effective July 1, 1935, the tax rate was increased from 2½ percent to 3 percent; sales of food for home consumption, except when served as meals, were exempted; and a 3 percent use tax was imposed.

[l] All outstanding licenses expired on July 31, 1935, and were reissued only after payment of a fee of $1 if renewed on or before July 31st and $1.50 if renewed thereafter.

[m] Effective July 1, 1939, all persons selling tangible personal property of a kind whose retail sale is subject to tax were required to secure a permit for each of their outlets, whether or not they engaged in the business of making retail sales. Prior to this time, only retailers were required to secure payments.

[n] The state sales tax was first imposed August 1, 1933 at a rate of 2½ percent.

SALES AND USE TAXES

TABLE 19—STATE SALES AND USE TAX STATISTICS, BY TYPE OF BUSINESS, 1989–90

	Taxable transactions [a]				
Type of business	Amount (in thousands)	Percent of total	Percent change from year to year	State sales tax (in thousands)	Number of permits on June 30, 1990 [b]
1	2	3	4	5	6
Retail Stores					
Women's apparel	$ 3,127,812	1.12%	9.5%	$ 148,571	11,360
Men's apparel	1,267,577	.45	5.9	60,210	3,060
Family apparel	3,800,093	1.36	10.7	180,504	8,577
Shoes	1,926,938	.69	4.8	91,530	4,832
Apparel stores group	10,122,420	3.62	8.5	480,815	27,829
Limited-price variety	701,143	.25	1.9	33,304	904
Department and dry goods	23,275,645	8.32	8.7	1,105,593	3,295
Drug stores	4,725,561	1.69	6.1	224,464	4,534
Other general merchandise	1,806,047	.65	31.9	85,787	2,172
General merchandise stores	30,508,396	10.90	9.3	1,449,149	10,905
Gifts, art goods, and novelties	1,233,826	.44	5.3	58,607	9,236
Sporting goods	2,252,054	.80	10.0	106,973	5,637
Florists	708,471	.25	11.7	33,652	4,801
Photographic equipment and supplies	576,809	.21	14.3	27,398	1,168
Musical instruments	1,499,258	.54	2.2	71,215	2,994
Stationery and books	2,866,605	1.02	10.9	136,164	7,446
Jewelry	1,556,506	.56	5.5	73,934	7,185
Office, store, and school supplies	5,564,688	1.99	9.6	264,323	7,722
Other specialties	7,135,355	2.55	14.0	338,929	48,662
Specialty stores group	23,393,572	8.36	10.3	1,111,195	94,851
Food stores selling all types of liquors [c]	10,319,807	3.69	10.5	490,191	4,586
All other food stores [c]	4,378,052	1.56	7.1	207,957	19,121
Packaged liquor stores	2,037,693	.73	1.6	96,790	5,535
Eating places: no alcoholic beverages	9,217,841	3.29	6.2	437,847	33,569
Eating places: beer and wine	5,688,948	2.03	8.0	270,225	20,371
Eating and drinking: all types of liquor	7,990,838	2.85	6.5	379,565	11,015
Eating and drinking group	22,897,627	8.18	6.7	1,087,637	64,955
Household and home furnishings	5,608,774	2.00	6.3	266,417	18,412
Household appliance dealers	3,766,929	1.35	8.3	178,929	4,253
Second-hand merchandise	330,592	.12	6.0	15,703	4,126
Farm implement dealers	1,820,454	.65	8.2	86,472	1,217
Farm and garden supply stores	1,546,885	.55	8.5	73,477	3,641
Fuel and ice dealers	288,933	.10	−7.1	13,724	792
Lumber and building materials	9,964,696	3.56	8.8	473,323	4,485
Hardware stores	1,734,709	.62	6.7	82,399	2,279
Plumbing and electrical supplies	1,827,126	.65	8.0	86,788	1,636
Paint, glass, and wallpaper	1,080,648	.39	8.0	51,331	2,037
Building material group	14,607,179	5.22	8.4	693,841	10,437
New motor vehicle dealers	26,413,459	9.44	2.3	1,254,639	2,610
Used motor vehicle dealers	1,976,534	.71	5.8	93,885	5,125
Automotive supplies and parts	3,607,959	1.29	6.4	171,378	9,291
Service stations	14,304,562	5.11	3.3	679,467	11,061
Mobile homes, trailers, and campers	923,549	.33	−4.0	43,869	1,198
Boat, motorcycle, and plane dealers	1,336,129	.48	6.4	63,466	2,411
Automotive group	48,562,192	17.35	3.0	2,306,704	31,696
Retail Stores Totals	**$180,189,505**	64.37%	7.0%	**$ 8,559,001**	**302,356**
Business and Personal Services	**13,399,391**	4.79	10.8	**636,471**	**108,199**
All Other Outlets	**86,334,275**	30.84	8.2	**4,100,878**	**518,398**
Totals All Outlets	**$279,923,171**	**100.00%**	7.5%	**$13,296,351 [d]**	**928,953**
HISTORICAL DATA					
Comparable data for all outlets					
1988–89	$260,352,280	—	7.9%	$12,366,733	867,132
1987–88	241,300,115	—	7.6	11,461,755	841,630
1986–87	224,224,849	—	5.9	10,650,680	808,549
1985–86	211,830,101	—	15.4	10,061,950	783,718

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[a] Sales or purchases made with minor exceptions during the fiscal year as reported on returns received from Aug. 12, 1989 through Aug. 13, 1990.

[b] A separate permit is required for each outlet of each person selling tangible personal property of a kind whose retail sale is subject to tax.

[c] Only sales subject to sales and use tax are tabulated. Excluded are sales of food for home consumption and prescription medicines.

[d] In addition, the Board assessed state taxes of $272,321,000 and penalties and interest of $56,433,000.

SALES AND USE TAXES

TABLE 20—STATE SALES AND USE TAX STATISTICS, BY COUNTY, 1989–90

County	Taxable sales of retail stores (in thousands)	Taxable sales of all outlets[a]			State tax (in thousands)	Number of permits on June 30, 1990[b]
		Amount (in thousands)	Percent of total	Percent change from 1988–89		
1	2	3	4	5	6	7
Alameda	$ 7,999,959	$ 13,175,322	4.71%	7.5%	$ 625,828	39,642
Alpine	1,870	16,453	—[c]	—[c]	782	58
Amador	135,548	186,286	.07	13.2	8,849	1,465
Butte	1,031,782	1,356,131	.48	11.7	64,416	5,728
Calaveras	105,889	156,014	.06	7.4	7,411	1,346
Colusa	84,102	167,968	.06	12.2	7,978	544
Contra Costa	5,139,114	7,261,634	2.59	10.9	344,928	23,283
Del Norte	81,267	134,739	.05	9.6	6,400	783
El Dorado	659,784	877,157	.31	17.8	41,665	5,318
Fresno	3,865,156	5,484,550	1.96	11.1	260,516	17,432
Glenn	88,456	177,274	.06	5.3	8,421	709
Humboldt	648,280	909,862	.33	6.8	43,218	4,565
Imperial	565,753	885,729	.32	5.6	42,072	3,586
Inyo	135,821	213,170	.08	−3.2	10,126	817
Kern	2,912,263	4,653,281	1.66	10.1	221,031	14,003
Kings	400,191	560,087	.20	6.3	26,604	1,917
Lake	214,222	289,289	.10	8.0	13,741	1,583
Lassen	96,842	153,831	.05	4.5	7,307	853
Los Angeles	50,961,228	80,434,910	28.73	7.2	3,820,658	270,167
Madera	329,493	563,571	.20	19.6	26,770	2,331
Marin	1,747,147	2,436,101	.87	10.0	115,715	11,620
Mariposa	35,733	102,994	.04	14.0	4,892	615
Mendocino	449,257	633,450	.23	14.1	30,089	3,129
Merced	734,419	1,033,441	.37	13.0	49,088	3,616
Modoc	34,073	52,411	.02	16.1	2,490	371
Mono	79,584	124,896	.04	13.7	5,933	621
Monterey	1,998,461	2,784,168	.99	6.9	132,248	9,532
Napa	632,168	975,585	.35	16.7	46,340	3,848
Nevada	387,064	555,518	.20	15.7	26,387	3,687
Orange	17,665,296	28,127,044	10.05	5.9	1,336,035	87,598
Placer	1,196,951	1,737,244	.62	16.3	82,519	6,670
Plumas	81,362	131,918	.05	21.3	6,266	1,056
Riverside	6,504,467	9,353,282	3.34	13.8	444,281	29,801
Sacramento	6,945,680	10,120,488	3.62	12.0	480,723	29,283
San Benito	128,319	239,895	.09	10.9	11,395	955
San Bernardino	7,735,135	11,240,406	4.02	11.5	533,919	36,849
San Diego	15,223,995	22,024,468	7.87	8.5	1,046,162	74,464
San Francisco	5,164,368	8,426,765	3.01	4.9	400,271	30,116
San Joaquin	2,560,910	3,772,511	1.35	11.2	179,194	11,827
San Luis Obispo	1,271,553	1,772,276	.63	13.9	84,183	7,845
San Mateo	4,865,537	7,877,492	2.81	8.1	374,181	22,764
Santa Barbara	2,256,961	3,126,958	1.12	8.9	148,531	12,914
Santa Clara	10,348,008	17,851,727	6.38	6.3	847,957	47,832
Santa Cruz	1,304,667	1,788,859	.64	9.0	84,971	8,598
Shasta	959,002	1,356,068	.48	14.0	64,413	5,262
Sierra	7,420	14,644	.01	10.0	696	140
Siskiyou	183,757	271,891	.10	1.4	12,915	2,117
Solano	1,785,306	2,397,513	.86	16.1	113,882	7,652
Sonoma	2,600,795	3,720,243	1.33	12.2	176,712	14,161
Stanislaus	2,275,494	3,252,544	1.16	15.9	154,496	10,086
Sutter	395,896	526,772	.19	17.9	25,022	1,809
Tehama	204,190	293,703	.10	5.8	13,951	1,423
Trinity	33,882	52,795	.02	11.9	2,508	575
Tulare	1,428,697	2,057,228	.73	10.5	97,718	7,974
Tuolumne	240,429	328,182	.12	15.0	15,589	2,340
Ventura	3,990,963	5,684,394	2.03	8.4	270,009	20,492
Yolo	802,736	1,361,555	.49	16.2	64,674	3,559
Yuba	225,570	308,381	.11	15.5	14,648	1,368
Statewide	247,233	4,350,103	1.55	−34.3	206,630	8,254
Totals	$180,189,505	$279,923,171	100.00%	7.5%	$13,296,351[d]	928,953

[a] Sales or purchases made, with minor exceptions during the fiscal year as reported on returns received from Aug. 12, 1989 through Aug. 13, 1990.

[b] A separate permit is required for each outlet at which retail sales are made of any kind of tangible personal property which is subject to tax.

[c] Percentage change not shown for Alpine County because its small base, 0.006% of the statewide total, is subject to violent fluctuations that are not regarded as significant.

[d] In addition, the Board assessed state taxes of $272,321,000 and penalties and interest of $56,433,000.

TABLE 21A—REVENUES DISTRIBUTED TO CITIES AND COUNTIES FROM LOCAL SALES AND USE TAXES AND THE STATE CIGARETTE TAX, 1989–90

(In dollars)

Jurisdiction	Revenue distributed	
	Local sales and use taxes	State cigarette tax
1	2	3
Alameda County	10,544,392	232,092
Alameda	4,166,200	131,973
Albany	1,179,137	30,964
Berkeley	9,421,804	221,133
Dublin	5,665,008	85,160
Emeryville	3,122,582	39,397
Fremont	15,235,807	343,408
Hayward	20,576,127	324,755
Livermore	4,271,526	106,808
Newark	5,683,962	104,918
Oakland	27,198,835	697,712
Piedmont	154,518	13,424
Pleasanton	8,043,658	136,210
San Leandro	14,161,084	228,325
Union City	4,197,735	100,755
Total	133,622,374	2,797,035
Alpine County	155,204	3,490
Amador County	661,099	15,033
Amador	9,612	302
Ione	98,104	7,344
Jackson	757,492	11,919
Plymouth	49,783	1,569
Sutter Creek	258,706	4,918
Total	1,834,797	41,086
Butte County	3,032,100	65,632
Biggs	16,061	1,845
Chico	6,670,235	106,575
Gridley	514,478	10,207
Oroville	2,512,433	37,887
Paradise	1,001,996	39,684
Total	13,747,303	261,830
Calaveras County	1,075,667	25,226
Angels	423,107	7,329
Total	1,498,774	32,555
Colusa County	573,237	12,753
Colusa	804,878	13,628
Williams	299,521	5,052
Total	1,677,636	31,433
Contra Costa County	7,528,830	188,453
Antioch	4,209,259	106,970
Brentwood	553,063	13,487
Clayton	118,602	8,917
Concord	16,525,058	289,358
Danville	2,105,768	77,397
El Cerrito	1,922,618	46,645
Hercules	237,922	18,561
Lafayette	1,791,347	47,521
Martinez	3,001,977	61,519
Moraga	551,203	24,035
Orinda	645,663	49,954
Pinole	1,419,913	33,304
Pittsburg	2,665,549	77,737
Pleasant Hill	4,352,110	83,196
Richmond	8,277,686	173,068
San Pablo	1,769,566	43,177
San Ramon	3,903,464	74,487
Walnut Creek	10,713,239	178,030
Total	72,292,837	1,595,815
Del Norte County	510,599	11,721
Crescent City	817,861	12,224
Total	1,328,460	23,944
El Dorado County	3,931,863	79,211
Placerville	2,134,494	30,686
South Lake Tahoe	2,647,846	51,841
Total	8,714,203	161,739
Fresno County	7,181,595	160,998
Clovis	4,477,282	96,686
Coalinga	501,466	14,554
Firebaugh	436,709	8,451
Fowler	290,089	6,253
Fresno	36,384,480	730,807
Huron	125,118	5,524
Kerman	496,305	10,456
Kingsburg	364,361	11,318
Mendota	369,175	12,748
Orange Cove	109,493	6,507
Parlier	124,225	10,297
Reedley	1,087,247	28,018
Sanger	1,074,825	28,671
San Joaquin	119,394	3,713
Selma	1,505,837	31,360
Total	54,647,603	1,166,362
Glenn County	835,636	18,809
Orland	494,397	10,418
Willows	490,363	11,264
Total	1,820,396	40,491
Humboldt County	1,707,722	38,473
Arcata	1,247,431	29,652
Blue Lake	47,087	1,868
Eureka	5,420,737	82,198
Ferndale	88,543	2,503
Fortuna	728,016	17,908
Rio Dell	64,322	3,961
Trinidad	38,647	863
Total	9,342,506	177,426
Imperial County	1,827,444	41,157
Brawley	1,266,099	35,828
Calexico	2,199,937	44,763
Calipatria	76,782	4,298
El Centro	3,080,443	68,392
Holtville	150,118	7,388
Imperial	363,183	9,563
Westmorland	80,688	3,009
Total	9,044,694	214,397
Inyo County	812,993	19,224
Bishop	1,455,985	20,452
Total	2,268,978	39,676
Kern County	16,263,698	335,866
Arvin	292,716	13,071
Bakersfield	24,174,888	434,691
California City	97,610	5,711
Delano	1,458,961	38,698
Maricopa	14,142	1,562
McFarland	87,002	8,428
Ridgecrest	1,933,935	53,678
Shafter	468,695	13,921
Kern County —Continued		
Taft	1,024,200	18,189
Tehachapi	491,882	10,463
Wasco	502,299	18,495
Total	46,810,028	952,772
Kings County	1,448,869	31,351
Avenal	106,888	11,305
Corcoran	705,763	21,057
Hanford	2,782,947	61,900
Lemoore	717,456	21,932
Total	5,761,923	147,545
Lake County	1,487,219	33,333
Clearlake	699,230	22,289
Lakeport	764,253	12,612
Total	2,950,702	68,234
Lassen County	567,171	12,512
Susanville	984,592	18,715
Total	1,551,764	31,227
Los Angeles County	35,959,434	851,586
Agoura Hills	1,971,398	41,677
Alhambra	8,224,344	166,589
Arcadia	5,387,698	114,327
Artesia	1,609,845	32,576
Avalon	446,902	7,247
Azusa	3,927,872	80,444
Baldwin Park	2,425,119	95,727
Bell	1,722,594	47,852
Bellflower	4,482,210	114,229
Bell Gardens	1,409,153	57,523
Beverly Hills	13,195,773	172,250
Bradbury	3,866	1,085
Burbank	14,143,798	250,380
Carson	14,050,056	249,297
Cerritos	14,645,175	215,038
Claremont	2,121,926	65,286
Commerce	13,127,474	150,641
Compton	4,367,173	147,325
Covina	6,088,127	113,108
Cudahy	880,025	32,322
Culver City	10,529,554	316,139
Diamond Bar [a]	1,812,494	87,747
Downey	10,015,303	208,404
Duarte	1,639,674	42,501
El Monte	9,183,953	204,462
El Segundo	4,059,228	70,358
Gardena	6,314,795	123,900
Glendale	19,876,848	397,822
Glendora	2,881,844	85,914
Hawaiian Gardens	646,963	20,125
Hawthorne	6,948,342	148,931
Hermosa Beach	1,753,706	42,371
Hidden Hills	14,181	2,397
Huntington Park	3,456,164	99,139
Industry	18,863,074	190,826
Inglewood	7,250,461	189,528
Irwindale	3,031,808	30,717
La Canada Flintridge	1,461,265	39,046
La Habra Heights	73,524	7,129
Lakewood	7,508,703	165,475

TABLE 21A—REVENUES DISTRIBUTED TO CITIES AND COUNTIES FROM LOCAL SALES AND USE TAXES AND THE STATE CIGARETTE TAX, 1989–90—Continued

(In dollars)

Jurisdiction	Revenue distributed	
	Local sales and use taxes	State cigarette tax
1	2	3
Los Angeles County —Continued		
La Mirada	3,504,893	85,128
Lancaster	10,869,926	200,161
La Puente	1,582,247	54,772
La Verne	1,954,618	54,234
Lawndale	1,950,474	51,647
Lomita	1,015,891	33,810
Long Beach	28,946,838	787,008
Los Angeles	297,208,883	10,696,819
Lynwood	1,962,501	80,658
Manhattan Beach	3,910,612	80,456
Maywood	825,509	36,319
Monrovia	4,197,204	82,212
Montebello	7,181,869	136,451
Monterey Park	3,707,840	113,081
Norwalk	7,686,080	178,509
Palmdale	3,855,028	88,830
Palos Verdes Estates	178,897	19,242
Paramount	4,738,821	106,900
Pasadena	18,252,132	339,774
Pico Rivera	5,753,238	123,734
Pomona	8,973,535	227,110
Rancho Palos Verdes	824,968	63,918
Redondo Beach	7,616,870	148,332
Rolling Hills	–	2,409
Rolling Hills Estates	1,606,008	25,365
Rosemead	3,205,342	82,839
San Dimas	2,246,779	59,214
San Fernando	3,436,000	58,319
San Gabriel	2,973,213	71,476
San Marino	363,271	19,418
Santa Clarita	11,887,961	275,425
Santa Fe Springs	17,766,815	185,449
Santa Monica	16,179,088	479,320
Sierra Madre	173,046	14,542
Signal Hill	5,678,256	62,020
South El Monte	3,570,566	59,408
South Gate	5,215,332	143,447
South Pasadena	1,077,073	39,315
Temple City	1,323,430	50,837
Torrance	26,554,053	436,145
Vernon	5,730,975	59,186
Walnut	999,536	39,452
West Covina	8,775,443	198,289
West Hollywood	6,883,559	150,224
Westlake Village	1,119,136	23,746
Whittier	7,188,521	161,398
Total	828,164,122	21,965,785
Madera County	2,466,336	51,126
Chowchilla	501,435	11,342
Madera	2,674,902	56,254
Total	5,642,674	118,722
Marin County	1,532,717	34,645
Belvedere	55,939	3,304
Corte Madera	3,325,727	43,359
Fairfax	304,437	11,325
Larkspur	1,196,782	24,869
Mill Valley	1,397,223	29,892
Novato	3,454,066	87,991
Ross	37,341	3,592
San Anselmo	718,793	20,997
San Rafael	10,500,245	159,072
Sausalito	1,622,658	24,835
Tiburon	414,870	14,599
Total	24,560,799	458,479
Mariposa County	1,016,156	21,938
Mendocino County	2,609,195	53,300
Fort Bragg	1,211,221	18,973
Point Arena	37,508	923
Ukiah	1,752,669	34,746
Willits	702,502	12,066
Total	6,313,095	120,007
Merced County	2,512,856	55,827
Atwater	781,481	32,920
Dos Palos	235,370	7,388
Gustine	121,605	5,854
Livingston	232,748	11,246
Los Banos	1,235,493	26,395
Merced	4,986,269	112,516
Total	10,105,321	252,146
Modoc County	196,865	4,097
Alturas	340,460	7,168
Total	537,325	11,264
Mono County	303,633	6,738
Mammoth Lakes	937,590	17,434
Total	1,241,223	24,171
Monterey County	4,284,626	95,980
Carmel	1,725,303	24,484
Del Rey Oaks	110,245	3,236
Gonzales	148,824	6,041
Greenfield	219,181	9,856
King City	626,862	14,954
Marina	603,414	40,363
Monterey	5,175,882	89,795
Pacific Grove	1,415,081	32,932
Salinas	10,827,940	225,586
Sand City	407,880	2,532
Seaside	2,510,244	69,733
Soledad	186,476	10,120
Total	28,241,957	625,613
Napa County	3,603,178	75,099
Calistoga	279,082	7,813
Napa	4,971,066	114,100
St. Helena	780,385	13,481
Yountville	235,853	5,781
Total	9,869,564	216,274
Nevada County	3,080,477	66,569
Grass Valley	1,870,229	28,215
Nevada City	581,031	8,939
Total	5,531,738	103,723
Orange County	16,059,184	401,114
Anaheim	36,254,999	635,237
Brea	7,429,313	108,919
Buena Park	10,355,460	182,881
Costa Mesa	25,846,333	378,782
Cypress	2,732,162	83,160
Dana Point	2,239,330	69,352
Fountain Valley	5,640,901	112,110
Fullerton	14,189,682	274,364
Garden Grove	13,488,856	296,999
Huntington Beach	18,428,633	404,095
Orange County —Continued		
Irvine	23,732,314	354,847
Laguna Beach	2,355,996	51,763
Laguna Niguel [a]	656,879	45,235
La Habra	4,484,092	102,227
La Palma	654,132	25,650
Los Alamitos	2,057,920	35,297
Mission Viejo	6,204,813	173,818
Newport Beach	11,843,172	210,936
Orange	22,168,841	355,079
Placentia	2,909,594	77,209
San Clemente	2,580,613	71,571
San Juan Capistrano	3,705,973	60,135
Santa Ana	30,476,090	599,069
Seal Beach	1,183,202	43,109
Stanton	2,859,051	61,212
Tustin	8,105,365	135,934
Villa Park	156,546	9,898
Westminster	8,716,037	174,692
Yorba Linda	1,710,590	71,366
Total	289,226,072	5,626,061
Placer County	5,995,683	128,541
Auburn	1,714,224	26,759
Colfax	346,805	4,314
Lincoln	503,320	11,725
Loomis	284,494	12,311
Rocklin	1,244,313	28,269
Roseville	7,168,755	114,334
Total	17,257,594	326,253
Plumas County	1,166,575	24,575
Portola	116,425	3,608
Total	1,283,000	28,182
Riverside County	18,759,872	405,028
Banning	1,280,060	35,021
Beaumont	978,835	20,354
Blythe	1,109,216	21,431
Cathedral City	4,277,549	76,324
Coachella	659,710	23,383
Corona	8,346,935	148,833
Desert Hot Springs	471,917	16,880
Hemet	3,777,361	75,816
Indian Wells	637,975	8,361
Indio	4,198,586	81,766
Lake Elsinore	1,855,570	35,704
La Quinta	764,474	18,818
Moreno Valley	4,370,436	156,613
Norco	1,408,550	42,833
Palm Desert	5,761,297	78,727
Palm Springs	5,673,316	106,634
Perris	1,646,779	34,003
Rancho Mirage	1,789,055	30,035
Riverside	25,611,044	499,301
San Jacinto	816,598	23,571
Temecula [a]	632,153	19,394
Total	94,827,288	1,958,832
Sacramento County	60,259,621	1,319,916
Folsom	2,675,421	53,300
Galt	450,190	13,369
Isleton	127,931	2,168
Sacramento	37,791,165	767,761
Total	101,304,328	2,156,513

TABLE 21A—REVENUES DISTRIBUTED TO CITIES AND COUNTIES FROM LOCAL SALES AND USE TAXES AND THE STATE CIGARETTE TAX, 1989–90—Continued

(In dollars)

Jurisdiction	Revenue distributed	
	Local sales and use taxes	State cigarette tax
1	2	3
San Benito County	870,748	18,420
Hollister	1,446,425	34,717
San Juan Bautista	104,209	2,915
Total	2,421,382	56,051
San Bernardino County	12,970,687	299,673
Adelanto	153,979	7,925
Apple Valley	1,092,282	74,243
Barstow	2,662,394	49,209
Big Bear Lake	1,048,188	20,467
Chino	5,897,285	124,225
Colton	4,904,501	87,853
Fontana	6,651,142	151,462
Grand Terrace	365,228	15,809
Hesperia	2,932,388	96,985
Highland	1,002,298	44,256
Loma Linda	1,004,038	25,790
Montclair	8,930,410	118,230
Needles	542,687	11,546
Ontario	14,602,639	290,947
Rancho Cucamonga	4,982,240	168,036
Redlands	4,948,520	119,753
Rialto	3,520,856	106,733
San Bernardino	21,927,109	399,147
Twenty-nine Palms	531,988	18,964
Upland	6,320,916	137,665
Victorville	7,239,037	105,783
Yucaipa [4]	258,566	33,739
Total	114,489,372	2,508,441
San Diego County	10,873,632	238,493
Carlsbad	9,299,634	164,502
Chula Vista	11,878,588	263,162
Coronado	1,191,272	40,312
Del Mar	927,715	12,725
El Cajon	12,918,409	230,690
Encinitas	4,470,628	143,153
Escondido	17,991,414	297,870
Imperial Beach	517,899	34,816
La Mesa	7,497,891	138,611
Lemon Grove	1,892,924	46,509
National City	10,810,828	176,649
Oceanside	7,298,797	207,767
Poway	2,767,374	86,651
San Diego	108,681,649	2,342,769
San Marcos	7,349,564	110,512
Santee	4,185,268	107,641
Solana Beach	1,360,815	41,311
Vista	3,676,270	106,239
Total	225,590,570	4,790,380
City and County of San Francisco	84,501,397	1,821,246
San Joaquin County	7,181,116	163,716
Escalon	359,894	8,295
Lathrop [3]	307,404	6,942
Lodi	4,969,745	105,691
Manteca	2,941,012	73,798
Ripon	314,050	10,802
Stockton	20,136,382	420,161
Tracy	2,318,841	56,871
Total	38,528,444	846,275
San Luis Obispo County	2,863,074	64,910
Arroyo Grande	1,581,608	31,173
Atascadero	1,802,728	42,695
Grover City	628,462	19,081
Morro Bay	983,543	21,325
Paso Robles	2,617,165	43,222
Pismo Beach	836,454	16,479
San Luis Obispo	6,351,043	110,701
Total	17,664,076	349,587
San Mateo County	9,751,802	216,910
Atherton	86,938	10,126
Belmont	1,507,102	43,402
Brisbane	2,207,777	29,573
Burlingame	6,035,158	91,605
Colma	4,331,320	44,387
Daly City	5,571,078	155,870
East Palo Alto	250,293	32,781
Foster City	2,451,703	59,163
Half Moon Bay	727,840	17,514
Hillsborough	101,074	13,667
Menlo Park	4,462,368	74,599
Millbrae	1,676,385	40,726
Pacifica	1,010,663	53,402
Portola Valley	94,125	6,063
Redwood City	9,862,514	169,118
San Bruno	4,394,943	85,027
San Carlos	3,347,646	63,412
San Mateo	11,271,224	218,884
South San Francisco	10,444,795	161,934
Woodside	207,998	8,617
Total	79,794,746	1,596,779
Santa Barbara County	7,486,259	172,242
Carpinteria	917,749	22,581
Guadalupe	132,263	7,723
Lompoc	2,068,243	59,458
Santa Barbara	12,152,886	216,511
Santa Maria	8,119,811	142,054
Solvang	844,100	16,538
Total	31,721,312	637,107
Santa Clara County	2,911,570	64,656
Campbell	6,193,666	102,519
Cupertino	6,843,861	115,263
Gilroy	3,913,385	71,271
Los Altos	2,093,714	54,965
Los Altos Hills	80,067	9,893
Los Gatos	3,817,660	75,284
Milpitas	6,447,831	120,027
Monte Sereno	22,067	4,050
Morgan Hill	2,013,383	45,842
Mountain View	13,061,272	216,540
Palo Alto	13,893,686	210,510
San Jose	75,148,240	1,599,206
Santa Clara	25,142,943	363,811
Saratoga	1,085,550	44,780
Sunnyvale	21,450,186	360,574
Total	184,119,083	3,459,187
Santa Cruz County	4,776,393	103,574
Capitola	3,077,149	39,606
Santa Cruz	5,574,257	113,260
Scotts Valley	1,387,164	24,935
Watsonville	3,262,025	67,150
Total	18,076,989	348,525
Shasta County	2,421,162	53,035
Anderson	779,078	16,977
Redding	10,366,585	170,077
Total	13,566,825	240,089
Sierra County	105,229	2,129
Loyalton	51,386	1,857
Total	156,615	3,986
Siskiyou County	527,375	12,485
Dorris	23,385	1,327
Dunsmuir	135,356	3,867
Etna	38,285	1,311
Fort Jones	52,714	1,357
Montague	40,756	2,160
Mount Shasta	568,112	10,023
Tulelake	65,962	1,671
Weed	274,802	6,020
Yreka	1,066,073	19,028
Total	2,792,822	59,249
Solano County	1,674,854	37,330
Benicia	1,725,754	49,137
Dixon	828,322	20,512
Fairfield	8,008,020	165,524
Rio Vista	438,652	8,160
Suisun	557,848	27,040
Vacaville	4,033,436	110,654
Vallejo	6,485,073	181,714
Total	23,751,958	600,071
Sonoma County	7,788,548	177,038
Cloverdale	313,439	8,833
Cotati	763,167	13,113
Healdsburg	1,792,017	25,272
Petaluma	4,197,251	89,250
Rohnert Park	1,855,820	56,577
Santa Rosa	18,515,948	309,020
Sebastopol	956,142	17,050
Sonoma	1,144,405	20,544
Total	37,326,737	719,697
Stanislaus County	8,236,983	184,226
Ceres	1,749,260	42,941
Hughson	123,955	4,849
Modesto	15,796,167	329,608
Newman	392,743	7,100
Oakdale	1,440,316	26,800
Patterson	458,074	13,258
Riverbank	263,060	11,491
Turlock	3,734,962	81,444
Waterford	144,748	5,340
Total	32,340,268	707,058

TABLE 21A—REVENUES DISTRIBUTED TO CITIES AND COUNTIES FROM LOCAL SALES AND USE TAXES AND THE STATE CIGARETTE TAX, 1989–90—Concluded

(In dollars)

Jurisdiction	Revenue distributed	
	Local sales and use taxes	State cigarette tax
1	2	3
Sutter County	1,502,569	29,226
Live Oak	101,219	5,644
Yuba City	3,651,957	63,774
Total	5,255,745	98,643
Tehama County	661,369	15,216
Corning	901,554	16,045
Red Bluff	1,331,619	27,426
Tehama	393	450
Total	2,894,935	59,137
Trinity County	548,543	11,498
Tulare County	4,816,646	107,880
Dinuba	576,187	19,568
Exeter	395,770	12,199
Farmersville	136,628	8,254
Lindsay	414,776	13,685
Porterville	2,562,459	56,111
Tulare	2,706,217	60,217
Visalia	8,725,485	167,552
Woodlake	157,813	7,786
Total	20,491,981	453,252
Tuolumne County	2,297,233	50,430
Sonora	935,862	14,769
Total	3,233,095	65,199
Ventura County	6,174,867	138,962
Camarillo	3,488,273	91,187
Fillmore	489,086	18,276
Moorpark	896,129	37,124
Ojai	751,357	16,867
Oxnard	11,633,308	260,259
Port Hueneme	667,734	29,725
Santa Paula	1,234,443	39,186
Simi Valley	6,777,088	184,779
Thousand Oaks	11,853,908	239,220
Ventura	14,275,920	253,468
Total	58,242,112	1,309,056
Yolo County	1,381,566	29,214
Davis	2,425,088	74,653
West Sacramento	5,621,407	104,373
Winters	131,384	6,046
Woodland	4,066,225	85,065
Total	13,625,669	299,351
Yuba County	1,089,613	22,136
Marysville	1,925,720	33,189
Wheatland	33,543	2,509
Total	3,048,876	57,833
Amounts distributed to:		
City and County of San Francisco	84.501,397	1,821,246
Counties other than San Francisco	318,863,583	7,134,810
Cities other than San Francisco	2,405,011,507	53,942,658
Grand totals	2,808,376,486	62,898,714

NOTE: Detail may not add to total due to rounding.

[a] During the fiscal year, sales tax ordinances went into effect in five cities. Those cities, the effective date of their sales tax ordinances and the number of months of sales tax distributions they received during 1989–90 are as follows:

Diamond Bar; July 1, 1989; 10 months
Lathrop; October 1, 1989; 7 months
Laguna Niguel; January 1, 1990; 4 months
Temecula; January 1, 1990; 4 months
Yucaipa; January 1, 1990; 4 months

TABLE 21B—REVENUES DISTRIBUTED TO COUNTIES FROM COUNTY TRANSPORTATION TAX,[a] 1989–90

County	Revenue distributed [b]	County	Revenue distributed [b]	County	Revenue distributed [b]
1	2	1	2	1	2
Alameda	$ 33,494,462	Marin	6,140,013	San Mateo	20,377,333
Alpine	39,412	Mariposa	254,140	Santa Barbara	7,932,062
Amador	458,674	Mendocino	1,581,368	Santa Clara	46,046,667
Butte	3,441,730	Merced	2,602,089	Santa Cruz	4,518,420
Calaveras	374,678	Modoc	134,549	Shasta	3,392,576
Colusa	419,404	Mono	310,214	Sierra	39,128
Contra Costa	18,088,751	Monterey	7,057,268	Siskiyou	698,603
Del Norte	332,683	Napa	2,466,910	Solano	5,942,213
El Dorado	2,179,382	Nevada	1,382,591	Sonoma	9,334,144
Fresno	13,700,370	Orange	72,520,061	Stanislaus	8,087,423
Glenn	455,010	Placer	4,319,900	Sutter	1,314,566
Humboldt	2,338,237	Plumas	320,748	Tehama	723,641
Imperial	2,207,799	Riverside	23,751,232	Trinity	137,113
Inyo	566,941	Sacramento	25,368,445	Tulare	5,122,107
Kern	11,722,496	San Benito	605,626	Tuolumne	808,352
Kings	1,444,125	San Bernardino	28,681,056	Ventura	14,591,066
Lake	741,215	San Diego	56,449,681	Yolo	3,413,097
Lassen	392,753	San Francisco	21,521,430	Yuba	761,978
Los Angeles	208,205,349	San Joaquin	9,635,464	TOTAL	$704,781,402
Madera	1,411,279	San Luis Obispo	4,423,377		

NOTE: Detail may not add to total due to rounding.

[a] Effective July 1, 1972, a ¼ percent county sales tax was imposed. This revenue is to be used for transportation purposes in each county.

[b] These are actual payments to the counties and exclude the Board's administrative charge of $5,808,695 and the Business and Transportation Agency's administrative charge of $540,890.

TABLE 21C—REVENUES DISTRIBUTED TO SPECIAL DISTRICTS FROM TRANSACTIONS AND USE TAX, 1989–90

District	Effective date	Jurisdiction	Revenue distributed [a]
1	2	3	4
Alameda County Transportation Authority	April 1, 1987	Alameda County	$ 59,551,132
Bay Area Rapid Transit District [b]	April 1, 1970	Alameda, Contra Costa, and San Francisco counties	131,304,952
Contra Costa Transportation Authority	April 1, 1989	Contra Costa County	36,092,042
Fresno County Transportation Authority	July 1, 1987	Fresno County	25,971,064
Imperial County Local Transportation Authority	April 1, 1990	Imperial County	334,262
Inyo County Rural Counties Transactions and Use Tax	October 1, 1988	Inyo County	1,313,329
Los Angeles County Transportation Commission [c]	July 1, 1982	Los Angeles County	398,649,086
Monterey County Public Repair and Improvement Authority	April 1, 1990	Monterey County	1,028,197
Riverside County Transportation Commission	July 1, 1989	Riverside County	36,238,452
Sacramento County Transportation Authority	April 1, 1989	Sacramento County	46,809,645
San Benito County Council of Governments	January 1, 1989	San Benito County	1,234,425
San Bernardino County Transportation Authority	April 1, 1990	San Bernardino County	4,125,778
San Diego County Regional Transportation Commission	April 1, 1988	San Diego County	113,758,624
San Diego County Regional Justice Facilities Financing Agency	January 1, 1989	San Diego County	111,979,031
San Francisco County Transportation Authority	April 1, 1990	City and County of San Francisco	2,864,533
San Mateo County Transit District	July 1, 1982	San Mateo County	34,254,108
San Mateo County Transportation Authority	January 1, 1989	San Mateo County	33,932,769
Santa Barbara County Local Transportation Authority	April 1, 1990	Santa Barbara County	1,127,480
Santa Clara County Traffic Authority	April 1, 1985	Santa Clara County	89,353,765
Santa Clara County Transit District	October 1, 1976	Santa Clara County	90,003,035
Santa Cruz Metropolitan Transit District	January 1, 1979	Santa Cruz County	9,347,606
Total			$1,229,273,315

[a] These are actual payments to the transit districts and exclude administrative charges of $18,817,126.

[b] Effective January 1, 1978, 25 percent of the revenue collected under the Bay Area Transit District Sales Tax was earmarked for the Metropolitan Transportation Commission. The BARTD figures above include MTC allocations. For 1989–90, BARTD received direct allocations of $106,063,972 and $25,240,980 were allocated for MTC as follows: Alameda-Contra Costa Transit District, $16,354,290; San Francisco Municipal Railway, $8,728,854; and BARTD, $157,836.

[c] The one-half of one percent Southern California Rapid Transit District Sales Tax was in effect from July 1, 1970 through December 31, 1970 in Los Angeles County.

TABLE 22A—LOCAL SALES TAX DISTRIBUTIONS AND ADMINISTRATIVE CHARGES TO CITIES AND COUNTIES, 1956–57 TO 1989–90

Fiscal year	Net amount distributed (in thousands)				Administrative cost rate per $100 collected [d]	Administrative charge [e] (in thousands)
	County transportation tax [a]	Local sales tax [b]		Total		
		To counties [c]	To cities			
1	2	3	4	5	6	7
1989–90	$704,781	$403,365	$2,405,012	$3,513,158	.82	$29,249
1988–89	645,805	380,819	2,205,679	3,232,304	.82	26,975
1987–88	604,477	369,335	2,048,734	3,022,547	.82	25,165
1986–87	557,863	348,366	1,884,007	2,790,237	.82	23,224
1985–86	535,272	344,736	1,794,613	2,674,621	.82	22,045
1984–85	500,230	342,520	1,659,278	2,502,028	.82	20,972
1983–84	447,671	312,547	1,478,733	2,238,951	.82	18,751
1982–83	391,367	282,212	1,279,151	1,952,730	.82	16,613
1981–82	392,756	289,469	1,282,420	1,964,645	.82	16,433
1980–81	361,888	272,741	1,176,000	1,810,629	.82	15,253
1979–80	340,922	255,372	1,108,417	1,704,711	.82	14,181
1978–79	296,051	220,403	962,997	1,479,451	.82	12,402
1977–78	257,221	192,488	837,756	1,287,465	.82	10,798
1976–77	219,309	167,516	709,664	1,096,489	.82	9,257
1975–76	190,348	147,670	618,405	956,424	.82	8,031
1974–75	172,343	136,047	559,337	867,727	.82	7,253
1973–74	158,087	124,964	513,282	796,333	.82	6,560
1972–73	110,010 [f]	105,678	447,986	663,674	.82 [g]	5,521
1971–72	—	91,117	387,977	479,094	1.01	4,891
1970–71	—	82,337	347,766	430,103	1.09	4,652
1969–70	—	80,691	345,626	426,317	1.10	4,696
1968–69	—	74,687	318,913	393,600	1.13	4,544
1967–68	—	73,227	300,530	373,757 [h]	1.23 [i]	4,926
1966–67	—	68,097	270,241	338,338	1.50	5,162
1965–66	—	64,337	254,851	319,188	1.53	4,871
1964–65	—	62,063	239,455	301,518	1.50	4,610
1963–64	—	59,242	222,908	282,150	1.53	4,386
1962–63	—	55,786 [j]	205,435	261,221 [j]	1.53	4,077
1961–62	—	53,763	186,881	240,644	1.57	3,856
1960–61	—	51,793	174,505	226,298	1.60	3,650
1959–60	—	52,396	162,749	215,145 [k]	1.50	3,348
1958–59	—	44,835	144,968	189,803 [l]	1.64	3,134
1957–58	—	29,473	132,442	161,915	1.72	2,837
1956–57	—	21,257	103,220	124,477	1.65	2,143

NOTE: Excludes distributions to special districts which were collected at the rate of ½ of one percent: see Table 22B.

[a] Administrative charges by the Board of Equalization and the Business and Transportation Agency have been deducted. These amounted to $6,349,585 in 1989–90.

[b] Includes any administrative cost adjustment made during the fiscal year.

[c] Includes the City and County of San Francisco.

[d] Prior to July 1, 1972, the actual cost of collecting $100 in the fiscal year and the ultimate rate which cities and counties were charged.

[e] These are the amounts actually withheld. The exact charge for administration in any year cannot be computed from the rate shown in the previous column, because the tentative charge used to withhold funds is based on the effective rate in the prior fiscal year. Adjustments are deducted from the fiscal year to which they apply.

[f] Includes advances and payments for only ten months.

[g] Effective July 1, 1972, an administrative cost rate of 82 cents per $100 collected was set by law.

[h] Effective October 1, 1967, taxpayers were required to prepay state sales and use tax were also required to prepay local sales and use tax. This resulted in a one-time windfall of $19,250,000 during the 1967–68 fiscal year.

[i] Additional revenue from the one-cent increase in the state sales tax rate effective August 1, 1967, resulted in a sharp reduction in the ratio.

[j] Excludes $595,317 that was collected in 1959–60 and impounded pending decision on litigation brought by the City of Commerce. This amount, plus accumulated interest, was distributed in 1962–63.

[k] Excludes $3,825,750 advanced to cities and counties in the 1958–59 fiscal year out of receipts that normally would have been distributed in the first quarter of the 1959–60 fiscal year. This sum was distributed to help local jurisdictions whose sales tax receipts were running below expectations because of the 1957–58 business recession.

[l] Includes the $3,825,750 discussed in the previous footnote.

TABLE 22B—SPECIAL DISTRICT TAX DISTRIBUTIONS AND ADMINISTRATIVE CHARGES, 1969–70 TO 1989–90

(in thousands of dollars)

Fiscal year 1	Net amount distributed 2	Administrative charge 3
1989–90	$1,229,273	$18,817
1988–89	932,513	14,103
1987–88	735,405	10,808
1986–87	617,816	9,077
1985–86	590,066	9,723
1984–85	495,958	8,197
1983–84	445,738	7,331
1982–83	349,385	5,233
1981–82	142,505	2,252
1980–81	114,621	2,061
1979–80	119,728	1,911
1978–79	87,103	1,587
1977–78	80,680	1,404
1976–77	60,176	986
1975–76	42,424	713
1974–75	40,023	669
1973–74	35,613	599
1972–73	31,343	585
1971–72	28,325	577
1970–71	60,860	1,333
1969–70	1,570	298

SALES AND USE TAXES

TABLE 23—LOCAL SALES AND USE TAX RATES IMPOSED BY CALIFORNIA CITIES ON JULY 1, 1990

County	City rate [a]	Cities
1	2	3
Alameda	1.00	Dublin/Livermore/ San Leandro
	.95	All other cities
Alpine	—	No incorporated cities
Amador	1.00	All cities
Butte	.95	Chico
	1.00	All other cities
Calaveras	.95	Angels
Colusa	1.00	All cities
Contra Costa	.975	All cities
Del Norte	1.00	All cities
El Dorado	1.00	All cities
Fresno	.99	Fresno
	.995	Coalinga/Mendota/Selma
	1.00	All other cities
Glenn	1.00	All cities
Humboldt	1.00	All cities
Imperial	1.00	All cities
Inyo	1.00	All cities
Kern	1.00	All cities
Kings	.95	Hanford
	.98	All other cities
Lake	1.00	All cities
Lassen	1.00	All cities
Los Angeles	1.00	All cities
Madera	1.00	All cities
Marin	1.00	All cities
Mariposa	—	No incorporated cities
Mendocino	1.00	All cities
Merced	.925	Merced
	.95	Los Banos
	1.00	All other cities
Modoc	.90	Alturas
Mono	1.00	Mammoth Lakes
Monterey	1.00	All cities
Napa	.855	All cities
Nevada	1.00	All cities
Orange	1.00	All cities
Placer	1.00	All cities
Plumas	.95	Portola
Riverside	1.00	All cities
Sacramento	1.00	All cities
San Benito	1.00	All cities
San Bernardino	1.00	All cities
San Diego	1.00	All cities
San Francisco	1.00	—
San Joaquin	1.00	All cities
San Luis Obispo	1.00	All cities
San Mateo	.95	All cities
Santa Barbara	1.00	All cities
Santa Clara	1.00	All cities
Santa Cruz	1.00	All cities
Shasta	1.00	All cities
Sierra	.95	Loyalton
Siskiyou	1.00	All cities
Solano	1.00	All cities
Sonoma	.975	All cities
Stanislaus	.95	Modesto/Turlock
	.965	Ceres
	.985	Oakdale
	1.00	All other cities
Sutter	1.00	All cities
Tehama	1.00	Tehama
Trinity	—	No incorporated cities
Tulare	.95	All cities
Tuolumne	.95	Sonora
Ventura	1.00	Ojai
	.967	All other cities
Yolo	1.00	All cities
Yuba	1.00	All cities

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[a] Each city's tax rate is credited against the county's one percent tax

MOTOR VEHICLE FUEL TAXES

TABLE 24—GASOLINE AND JET FUEL TAX STATISTICS, 1923–25 TO 1989–90

	Gasoline				Jet fuel tax	
Fiscal year 1	Taxable distributions (in thousands of gallons) 2	Revenue [a] (in thousands) 3	Refunds (in thousands) 4	Tax-paying distributors on June 30 [b] 5	Taxable distributions (in thousands of gallons) 6	Revenue [a] (in thousands) 7
1989–90	13,486,845	$1,216,325	$21,598	146	59,014	$1,246
1988–89	13,202,015	1,186,811	17,049	155	53,603	1,142
1987–88	12,822,442	1,159,798	19,968	161	46,364	1,099
1986–87	12,553,224	1,125,715	21,523	140	44,304	966
1985–86	11,878,617	1,083,986	12,562	137	39,255	845
1984–85	11,642,880	1,054,864	13,911	147	41,617	884
1983–84	11,378,375	1,027,740 [c]	19,086	154	41,025	845
1982–83	10,941,848	877,130 [c]	17,139 [d]	145	37,471	703
1981–82	11,015,230	770,628 [d]	27,572	131	40,435	860
1980–81	11,185,862	787,106	25,987	102	43,713	891
1979–80	11,316,801	800,012	24,451	94	50,225	988
1978–79	11,916,829	835,947	21,716	77	46,422	915
1977–78	11,571,520	810,020	18,866	76	34,469	692
1976–77	10,995,557	769,978	15,755	84	27,445	551
1975–76	10,530,404	737,100	14,802	77	23,583	474
1974–75	10,141,120	709,899	13,347	72	20,494	411
1973–74	10,019,253	701,400	15,271	49	19,324	390
1972–73	10,223,805	715,683	15,244	49	17,941	360
1971–72	9,748,850	682,482	13,393	48	14,463	292
1970–71	9,232,664	646,312	13,401	58	12,043	245
1969–70	8,939,785	641,268 [e]	13,437	52	8,057 [f]	163 [f]
1968–69	8,494,055	601,783 [e]	14,596	53	—	—
1967–68	8,057,505	564,038	14,012	63	—	—
1966–67	7,649,738	535,488	15,560	59	—	—
1965–66	7,385,411	529,819 [g]	17,234	63	—	—
1964–65	7,041,337	510,954 [g]	15,981	61	—	—
1963–64	6,732,890	454,126 [h]	14,680	63	—	—
1962–63	6,331,380	379,883	14,846	71	—	—
1961–62	5,995,532	359,739	15,361	81	—	—
1960–61	5,794,324	347,668	17,268	80	—	—
1959–60	5,626,387 [i]	337,588 [i]	20,814	89	—	—
1958–59	5,404,848	324,295	21,410	88	—	—
1957–58	5,117,693	307,038	20,531	94	—	—
1956–57	4,932,752	295,982	20,786	100	—	—
1955–56	4,734,064	284,152	21,516	100	—	—
1954–55	4,424,151	265,576	26,192	102	—	—
1953–54	4,255,309	255,305 [j]	26,088	88	—	—
1952–53	4,156,557	187,047	19,175	90	—	—
1951–52	3,878,273	174,527	19,595	100	—	—
1950–51	3,589,902	161,551	15,339	112	—	—
1945–50	14,909,722	592,832 [k]	—	107	—	—
1940–45	9,167,652	275,029	—	122	—	—
1935–40	8,594,082	258,845	—	142	—	—
1930–35	6,790,740	201,685	—	88	—	—
1925–30	5,351,593	139,925 [l]	—	82	—	—
1923–25	1,259,474	24,938 [m]	—	74	—	—

[a] Includes self-assessed taxes, tax deficiencies, interest and penaltie Refunds for nonhighway use (column 4) have not been deducted.

[b] In addition, on June 30, 1990 there were 85 fully-licensed distributors who incurred no tax liabilities during the year.

[c] Effective January 1, 1983, the tax rate was increased from 7 cents to 9 cents per gallon. Receipts from the two cents per gallon storage tax imposed at the time of the rate increase are not included; these amounted to $3,456,000 in 1982–83 and $169,000 in 1983–84 including interest and penalties.

[d] A revision of the Revenue and Taxation Code effective January 1, 1982, allows a taxpayer to offset tax-paid exports against incurred tax liability instead of filing a claim for refund on such exports. Net revenue, over time, should not be affected by this revision.

[e] A special one-cent levy was in effect from June 1, 1969 through August 31, 1969 to raise funds to repair and restore storm- and flood-damaged roads. This levy raised $7.2 million from distributions during the 1968–69 fiscal year and $15.5 million during the 1969–70 fiscal year. No storage tax was imposed.

[f] The aircraft jet fuel tax levied at the rate of two cents per gallon on jet aircraft fuel used in general aviation became operative December 1, 1969 under the Motor Vehicle Fuel License Tax Law.

[g] A special one-cent levy was in effect from April 1, 1965 through August 31, 1965 to raise funds to repair and restore storm- and flood-damaged roads in the northwestern part of the state. This levy raised $18.2 million from distributions during the 1964–65 fiscal year (excluding the storage tax of $1,108,000 including interest and penalties) and $12.8 million during the 1965–66 fiscal year (excluding the storage tax refund of $1,131,000).

[h] Effective October 1, 1963, the tax rate was increased from 6 cents to 7 cents per gallon. Receipts from the one cent per gallon storage tax imposed at the time of the rate increase are not included; these amounted to $1,125,267, including interest and penalties.

[i] Effective October 1, 1959, liquefied petroleum gases were excluded from the definition of a "motor vehicle fuel." Since that date, vendors and users of this fuel have been required to report under the Use Fuel Tax Law. (See Table 26.)

[j] Effective July 1, 1953, the tax rate was increased from 4½ cents to 6 cents per gallon. Receipts from the 1½ cent storage tax imposed at the time of the rate increase are not included; these amounted to $1,071,000, including interest and penalties.

[k] Effective July 1, 1947, the tax rate was increased from 3 cents to 4½ cents per gallon. Receipts from the 1½ cent storage tax imposed at the time of the rate increase are not included; these amounted to $680,000, including interest and penalties.

[l] Effective July 29, 1927, the tax rate was increased from 2 cents to 3 cents per gallon.

[m] The motor vehicle fuel tax was first imposed October 1, 1923 at a rate of two cents per gallon.

TABLE 25—TAXABLE DISTRIBUTIONS OF GASOLINE AND TAX ASSESSMENTS, BY DISTRIBUTOR, 1988–89 AND 1989–90

Name of company [a]	Gallons (in thousands)		Tax [b] (in thousands)	
	1988–89	1989–90	1988–89	1989–90
1	2	3	4	5
Anchor Refining Company, Inc.	–	2,240	–	$ 202
Astra Oil Company, Inc.	22,728	2,070	$ 2,046	186
Atlantic Richfield Company	2,369,216	2,479,704	213,229	223,173
Berry-Hinckley Terminal Company, Inc.	1,077	1,574	97	142
Bi-State Petroleum	3,568	2,651	321	239
Chemoil Refining Corporation	10,735	13,276	966	1,195
Chevron USA, Inc.	2,081 157	2,176,743	187,304	195,907
Cluj Distribution Company	3,166	1,826	285	164
Conoco, Inc.	21	69,410	2	6,247
Ed Staub and Sons Petroleum, Inc.	3,143	3,180	283	286
Eureka Fuel Company	3,534	1,769	318	159
Exxon Corporation	846,859	987,658	76,217	88,889
Fletcher Oil and Refining Company	161,675	140,032	14,551	12,603
Ford Motor Company	2,805	2,486	252	224
Gale Barstow, Inc.	576	787	52	71
Golden West Refining Company	382,454	381,747	34,421	34,357
Inyo Crude, Inc.	2,874	2,353	259	212
J. Aron and Company	11,111	10,148	1,000	913
Kern Oil and Refining Company	50,488	40,944	4,544	3,685
Lee Chambers Petroleum, Inc.	971	850	87	76
Leo S. Jones Oil Company, Inc.	3,571	3,341	321	301
Mobil Oil Corporation	984,281	869,247	88,585	78,232
Mohave Oil Company	627	782	56	70
Nella Oil	2,587	1,475	233	133
Newhall Refining Company, Inc.	3,111	5,570	280	501
Nikolaus Transportation, Inc.	1,308	1,026	118	92
Pacific Refining Company	50,091	113,765	4,508	10,239
Paramount Petroleum Corporation	22,542	35,408	2,029	3,187
Petro-Diamond, Inc.	39,194	1,150	3,527	103
Phillips 66 Company	1,764	841	159	76
Powerine Oil Company	212,670	247,826	19,140	22,304
Redwood Oil Company, Inc.	778	1,205	70	108
Shell Oil Company	1,943,980	1,867,225	174,958	168,050
Snobird, Inc.	1,517	1,376	137	124
Southland Corporation (The)	928	1,092	84	98
Tapogna Fuel Company	1,897	856	171	77
Texaco Refining and Marketing, Inc.	741,777	744,764	66,760	67,029
Time Oil Company	17,643	19,968	1,588	1,797
Tosco Refining Company	506,352	636,090	45,572	57,248
U.S.A. Petroleum Corporation	1,420	1,517	128	137
Ultramar, Inc.	505,521	858,301	45,497	77,247
United Oil Company	1,769	1,590	159	143
UNOCAL	1,560,017	1,605,327	140,402	144,504
Vitol S.A., Inc.	2	6,596	–	594
Westport Petroleum, Inc.	–	26,036	–	2,343
Wickland Oil Company	133,750	77,119	12,037	6,941
World Oil Company	37,156	33,970	3,344	3,057
Wright Oil Company	6,389	5,145	575	463
98 Other distributors paying less than $70,000 in 1989–90	406,548	10,971	36,589	987
Adjustments [c]	54,667	(14,452)	3,550	1,210
Total	13,202,015	13,486,845	$1,186,811	$1,216,325

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[a] "Distributors" are companies or individuals who make the first distribution of gasoline in California, and are responsible for payment of the tax. (Aircraft manufacturers and certificated or licensed carriers by air may be included within the definition of distributor.) "Broker" includes every person, other than a distributor or a retailer, who deals in lots of 200 or more gallons of gasoline.

[b] Refunds for nonhighway use totaling $17,049,000 in 1988–89 and $21,598,000 in 1989–90 have not been deducted.

[c] Adjustments include temperature-corrected gallonage from broker returns, late returns, audits, interest and penalties.

MOTOR VEHICLE FUEL TAXES

TABLE 26—DIESEL FUEL AND LIQUEFIED PETROLEUM GASES STATISTICS, 1937–40 TO 1989–90

Fiscal year	Taxable distributions (in thousands of gallons)	Total tax[a] (in thousands)	Self-assessed taxes (in thousands)		Active permits on December 31		Tax paid at reduced rate by transit districts (in thousands)[c]
	Diesel		Diesel	LPG[b]	Users	Vendors	
1	2	3	4	5	6	7	8
1989–90	1,916,623	$168,280	$161,374	$2,262	86,079	3,079	$1,390
1988–89	1,788,790	157,785	152,992	2,419	82,830	3,173	1,000
1987–88	1,760,684	154,615	148,332	2,929	80,289	3,242	1,266
1986–87	1,667,829	146,962	141,997	2,261	76,159	3,286	1,013
1985–86	1,525,237	134,964	130,297	2,699	72,745	3,318	872
1984–85	1,466,586	129,733	125,685	2,988	68,153	3,233	788
1983–84	1,424,584	125,986	121,711	3,020	58,526	3,109	813
1982–83	1,257,607	97,834	94,059[d]	3,053	56,315	2,969	748
1981–82	1,185,620	81,773	78,206	3,028	54,615	2,738	783
1980–81	1,179,810	81,769	78,635	2,749	50,870	2,461	659
1979–80	1,162,560	80,144	77,557	2,184	46,324	2,132	637
1978–79	1,104,046	75,530	73,545	1,611	42,971	1,916	624
1977–78	987,855	67,764	65,715	1,658	44,739	1,813	553
1976–77	915,481	63,121	60,921	1,699	43,718	1,724	527
1975–76	827,487	56,857	55,263	1,448	42,988	1,714	507
1974–75	753,064	50,741	50,314	205	39,711	1,670	395
1973–74	770,854	52,164	51,667	289	36,493	1,627	382
1972–73	735,380	49,841	49,351	290	32,011	1,551	354
1971–72	674,292	45,981	45,155	599	28,967	1,507	330
1970–71	615,587	42,151	41,028	814	25,878	1,455	338
1969–70	579,903	40,496	39,511[e]	755	23,851	1,387	320
1968–69	543,083	37,612	36,597[e]	774	22,430	1,376	312[f]
1967–68	477,249	34,375	33,407	814	20,843	1,360	—
1966–67	435,900	31,480	30,513	829	19,507	1,315	—
1965–66	419,286	31,214	30,054[g]	1,028[g,h]	18,038	1,256	—
1964–65	387,014	29,465	28,098[g]	1,211[g]	17,391	1,216	—
1963–64	358,995	26,532	25,129	1,274[i]	16,238	1,217	—
1962–63	328,716	24,323	23,010	1,187	15,385	1,203	—
1961–62	306,689	22,871	21,468	1,291	14,670	1,195	—
1960–61	286,429	21,619	20,050	1,446	13,488	1,206	—
1959–60	280,157	20,837	19,609	1,094[j]	12,451	1,109	—
1958–59	267,247	18,812	18,694	—	10,192	801	—
1957–58	246,711	17,454	17,270	—	9,807	773	—
1956–57	237,481	16,826	16,624	—	9,530	862	—
1955–56	226,448	16,018	15,850	—	8,877	825	—
1954–55	202,406	14,323	14,172	—	8,182	853	—
1953–54	183,043	12,873	12,738[k]	—	7,441	751[l]	—
1952–53	174,026	7,946	7,831	—	6,197	—	—
1951–52	150,683	6,885	6,780	—	5,166	—	—
1950–51	131,562	6,023	5,920	—	4,244	—	—
1945–50	406,708	16,527	16,238[m]	—	2,610	—	—
1940–45	205,397	6,235	6,162	—	1,051	—	—
1937–40	38,625	1,178	1,159[n]	—	n.a.	—	—

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[a] Includes interest and penalties which amounted to $4,164,000 during the 1989–90 fiscal year. This revenue is on an accrual basis and therefore differs from the number in Table 2 which is on a cash basis.

[b] Beginning in December 1975, LPG users were allowed to pay tax on a flat rate basis. This precludes computing LPG gallonage. Flat rate payments totaled $564,000 during 1989–90, 24.9 percent of LPG taxes.

[c] These amounts are also included in columns 3 and 4.

[d] Effective January 1, 1983, the tax rate on diesel was increased from 7 cents to 9 cents per gallon.

[e] A special one-cent levy was in effect from June 1, 1969 through August 31, 1969 to raise funds to repair and restore storm- and flood-damaged roads. This levy raised $450,000 from distributions during the 1968–69 fiscal year and $837,000 during the 1969–70 fiscal year.

[f] Effective July 1, 1968, the tax rate on most fuel consumed by municipal transit districts was reduced to one cent per gallon.

[g] A special one-cent levy was in effect from April 1, 1965 through August 31, 1965 to raise funds to repair and restore storm- and flood-damaged roads. This levy raised a total of $1,786,000.

[h] Effective January 1, 1966, the tax rate on liquefied petroleum gases was decreased from 7 cents to 6 cents per gallon.

[i] Effective October 1, 1963, the tax rate on liquefied petroleum gases was increased from 6 cents to 7 cents per gallon.

[j] Effective October 1, 1959, users and vendors of liquefied petroleum gases were required to report under the Use Fuel Tax Law. Prior to this date, they reported under the Motor Vehicle Fuel License Tax Law.

[k] Effective July 1, 1953, the tax rate on diesel fuel was increased from 4½ cents to 7 cents per gallon.

[l] Effective September 9, 1953, vendors of use fuel were authorized to collect the use fuel tax.

[m] Effective July 1, 1947, the tax rate on diesel fuel was increased from 3 cents to 4½ cents per gallon.

[n] This tax became effective July 1, 1937 at a rate of 3 cents per gallon on diesel and other fuels not subject to the motor vehicle fuel tax.

n.a. Not available.

ALCOHOLIC BEVERAGE TAX

TABLE 27—BEER, WINE, AND DISTILLED SPIRITS EXCISE TAX COLLECTIONS, 1932–35 TO 1989–90 [a]
(In thousands of dollars)

Fiscal year	Beer	Wine			Distilled spirits	Total
		Still wines		Champagne and sparkling wines		
		14 percent alcohol or less	Over 14 percent alcohol			
1	2	3	4	5	6	7
1989–90	$26,689	$ 891	$ 148	$2,776	$ 96,890	$127,396
1988–89	26,835	922	169 [r]	2,901	96,566	127,393 [r]
1987–88	26,182	1,074	177	2,961	97,847	128,241 [b]
1986–87	25,653	1,084	180	3,180	100,265	130,362
1985–86	25,667	1,114	165	3,447	102,097	132,490
1984–85	25,146	1,017	156	3,243	105,497	135,059
1983–84	25,017	981	162	3,201	107,128	136,489
1982–83	24,043	957	168	2,742	108,786	136,696
1981–82	24,644	928	167	2,470	112,146	140,355
1980–81	24,707	899	167	2,293	114,999	143,065
1979–80	23,300	836	175	1,973	113,311	139,596
1978–79	22,367	815	190	1,853	113,329	138,554
1977–78	20,951	755	210	1,643	111,194	134,753
1976–77	19,945	690	212	1,394	105,468	127,708
1975–76	18,616	660	229	1,339	105,411	126,255
1974–75	18,057	605	231	1,219	101,447	121,559
1973–74	16,830	578	232	1,291	100,417	119,348
1972–73	15,782	559	264	1,326	96,755	114,686
1971–72	15,261	486	275	1,301	94,809	112,132
1970–71	13,847	444	262	1,273	90,780	106,606
1969–70	14,451	386	272	1,024	89,832	105,965
1968–69	12,743	316	286	785	85,546	99,676
1967–68	11,954	281	291	716	78,810 [c]	92,052
1966–67	12,508	247	306	632	59,607	73,300
1965–66	11,629	235	320	537	57,438	70,159
1964–65	11,764	218	323	489	54,152	66,946
1963–64	10,148	203	337	405	50,703	61,796
1962–63	9,981	187	333	332	47,989	58,822
1961–62	9,442	169	345	313	45,283	55,552
1960–61	9,093	159	352	274	42,148	52,026
1959–60	9,316 [d]	138	346	269	40,406	50,475
1958–59	4,392	115	353	206	37,329	42,395
1957–58	4,046	109	351	189	34,230	38,925
1956–57	3,847	105	331	181	34,784	39,248
1955–56	3,803	104	326	151 [e]	31,518 [f]	35,902
1954–55	3,656	94	317	117	16,710	20,894
1953–54	3,477	90	330	102	15,715	19,714
1952–53	3,621	80	317	96	15,657	19,771
1951–52	3,315	74	279	81	14,436	18,185
1950–51	3,363	73	273	97	16,018	19,824
1945–50	16,105	289	1,360	392	72,011	90,157
1940–45	11,516	351	1,217	268	62,806	76,158
1935–40	7,823	220 [g]	1,606 [h]	91 [i]	40,276 [j]	50,016
1932–35 [k]	2,397	—	479 [l]	—	—	2,876

[a] Collections are on an accrual basis and therefore differ from those in Table 2 which are on a cash basis.

[b] In previous reports this footnote presented detail on collections based on audits along with refunds and interest and penalties. Such detail is no longer available.

[c] Effective August 16, 1967, the tax rate was increased from $1.50 to $2.00 per gallon. Receipts from the 50-cent floor tax are not included; these amounted to $3,009,778.

[d] Effective July 1, 1959, the tax rate was increased from 2 cents to 4 cents per gallon. Receipts from the 2-cent floor tax are not included; these amounted to $369,170.

[e] Effective July 1, 1955, the tax on champagne and sparkling wines was changed from 1.5 cents per half-pint or fraction thereof to 30 cents per gallon. This revision eliminated inequities in the tax and provided a uniform tax rate; it was not considered to be a tax rate increase.

[f] Effective July 1, 1955, the tax rate was increased from 80 cents to $1.50 per gallon. Receipts from the 70-cent floor tax imposed at the time of the rate increase are not included; these amounted to $3,120,882.

[g] The tax on natural dry wines was reduced from 2 cents to 1 cent per gallon effective July 1, 1937.

[h] Still wines over 14 percent alcohol include still wines of 14 percent alcohol or less through 1936–37 because their tax rates were the same and they were not reported separately.

[i] Beginning July 1, 1935, tax on sparkling wine and champagne was imposed at 3 cents per pint.

[j] The excise tax on distilled spirits was first imposed July 1, 1935 at a rate of 80 cents per gallon.

[k] The alcoholic beverage tax was first effective April 6, 1933 at a rate of 2 cents per gallon on beer and wine.

[l] Includes all types of wines. The tax rate was 2 cents per gallon on all wine and the different types were not reported separately.

[r] Revised.

TABLE 28—APPARENT CONSUMPTION [a] OF BEER, WINES AND DISTILLED SPIRITS BY FISCAL YEAR, 1935–40 TO 1989–90

(In thousands of gallons)

		Wine				
		Still wines				
Fiscal year	Beer [b]	14 percent alcohol or less	Over 14 percent alcohol	Champagne and sparkling wines	Total wine consumption	Distilled spirits
1	2	3	4	5	6	7
1989–90	679,747	88,163	7,401	9,247	104,810	48,215
1988–89	669,662	91,381	8,445	9,678	109,504	48,004
1987–88	650,286	107,267	8,862	9,871	126,000	48,886
1986–87	664,051	108,442	8,991	10,599	128,032	50,132
1985–86	634,915	111,358	8,245	11,489	131,091	51,048
1984–85	626,426	101,671	7,821	10,809	120,301	52,748
1983–84	623,174	98,131	8,099	10,670	116,900	53,564
1982–83	598,790	95,718	8,416	9,141	113,275	54,393
1981–82	610,873	92,815	8,374	8,232	109,421	56,073
1980–81	610,689	89,931	8,339	7,642	105,912	57,500
1979–80	576,951	83,621	8,745	6,577	98,943	56,656
1978–79	564,280	81,495	9,507	6,175	97,177	56,665
1977–78	528,724	75,538	10,489	5,475	91,502	55,597
1976–77	506,034	68,985	10,599	4,647	84,231	52,734
1975–76	471,996	65,988	11,458	4,463	81,909	52,705
1974–75	460,592	60,543	11,551	4,063	76,157	50,724
1973–74	431,001	57,761	11,591	4,304	73,656	50,208
1972–73	404,900	55,949	13,207	4,419	73,575	48,377
1971–72	395,645	48,555	13,768	4,337	66,660	47,405
1970–71	356,738	44,392	13,119	4,244	61,755	45,390
1969–70	373,129	38,568	13,584	3,412	55,564	44,916
1968–69	328,976	31,650	14,317	2,616	48,583	42,773
1967–68	308,936	28,103	14,543	2,386	45,032	40,629
1966–67	321,765	24,713	15,320	2,107	42,140	39,738
1965–66	298,711	23,509	15,990	1,791	41,290	38,292
1964–65	300,835	21,790	16,131	1,629	39,550	36,102
1963–64	261,145	20,312	16,848	1,350	38,510	33,802
1962–63	256,151	18,668	16,661	1,106	36,435	31,993
1961–62	242,761	16,851	17,239	1,044	35,134	30,189
1960–61	232,962	15,861	17,602	913	34,376	28,098
1959–60	238,120	13,761	17,299	898	31,958	26,937
1958–59	224,657	11,547	17,631	688	29,866	24,886
1957–58	207,021	10,901	17,555	630	29,086	22,820
1956–57	196,151	10,460	16,570	605	27,635	23,189
1955–56	192,973	10,447	16,324	502	27,273	21,012
1954–55	185,388	9,394	15,826	390	25,610	20,887
1953–54	177,629	8,987	16,507	396	25,890	19,644
1952–53	184,657	8,041	15,833	401	24,275	19,572
1951–52	168,847	7,431	13,969	336	21,736	18,045
1950–51	167,439	7,271	13,674	405	21,350	20,022
1945–50	801,657	29,022	67,996	1,625	98,643	90,014
1940–45	573,369	35,000	61,130	1,009	97,139	78,507
1935–40	387,414	37,121	65,264	683	103,068	50,345

[a] Figures in this table represent taxable distributions compiled from monthly tax returns. Because the tax liability attaches at the time alcoholic beverages are sold by manufacturers, importers, or wholesalers, rather than at the time a retail sale is made or when the consumption occurs, they are referred to as "apparent" consumption figures rather than as "actual" consumption figures.

[b] Includes a relatively small amount of tax-exempt beer distributed to the armed forces subsequent to June 30, 1951. Prior to July 1951, such distributions were taxable. Effective January 1, 1980, distributions of beer for the armed forces became subject to the state's excise tax when purchased from California suppliers.

TABLE 29—PER CAPITA CONSUMPTION [a] OF BEER, WINES, AND DISTILLED SPIRITS BY FISCAL YEAR, 1935–36 TO 1989–90

(Consumption in gallons)

Fiscal year	Population [b]	Per capita consumption		
		Beer [c]	Wines	Distilled spirits
1	2	3	4	5
1989–90	29,473,000	23.06	3.56	1.64
1988–89	28,701,000 [r]	23.33 [r]	3.82	1.67
1987–88	27,996,000	23.23	4.50	1.75
1986–87	27,338,000	24.29	4.68	1.83
1985–86	26,687,500	23.79	4.92	1.91
1984–85	26,079,000	24.02	4.61	2.02
1983–84	25,414,000	24.52	4.60	2.11
1982–83	24,944,700	24.00	4.54	2.18
1981–82	24,469,500	24.96	4.47	2.29
1980–81	23,992,900	25.45	4.41	2.40
1979–80	23,534,000	24.52	4.20	2.41
1978–79	23,072,000	24.46	4.21	2.46
1977–78	22,610,000	23.38	4.05	2.46
1976–77	22,164,000	22.83	3.80	2.38
1975–76	21,756,000	21.70	3.76	2.42
1974–75	21,374,000	21.55	3.56	2.37
1973–74	21,036,000	20.49	3.50	2.39
1972–73	20,737,000	19.53	3.55	2.33
1971–72	20,470,000	19.33	3.26	2.32
1970–71	20,193,000	17.67	3.06	2.25
1969–70	19,922,000	18.73	2.79	2.25
1968–69	19,664,000	16.73	2.47	2.18
1967–68	19,372,000	15.95	2.32	2.10
1966–67	19,041,000	16.90	2.21	2.09
1965–66	18,670,000	16.00	2.21	2.05
1964–65	18,255,000	16.48	2.17	1.98
1963–64	17,768,000	14.70	2.17	1.90
1962–63	17,211,000	14.88	2.12	1.86
1961–62	16,636,000	14.59	2.11	1.81
1960–61	16,114,000	14.46	2.13	1.74
1955–56	13,292,000	14.52	2.05	1.58
1950–51	10,886,000	15.38	1.96	1.84
1945–46	9,452,000	16.86	2.13	2.37
1940–41	7,094,000	10.71	2.51	1.60
1935–36	6,258,000	11.63	3.39	1.46

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[a] Based on taxable distributions compiled from monthly tax returns.

[b] Population used is for January 1 of each fiscal year.

[c] Includes tax-exempt beer sold to the armed forces; see Table 28 footnote b.

[r] Revised.

CIGARETTE TAX

TABLE 30A—CIGARETTE TAX AND OTHER TOBACCO PRODUCTS SURTAX REVENUE, 1959–60 TO 1989–90

(In thousands of dollars)

Fiscal year	Cigarette tax					Other tobacco products surtax revenue
	Revenue [a]	Distributors' discounts [b]	Gross value of tax indicia [c]	Refunds	Amount set aside for cities and counties	
1	2	3	4	5	6	7
1989–90	770,042 [j]	$6,581	$776,623	$11,615	$65,252	$24,956 [j,k]
1988–89	499,712 [j]	4,273	503,984	4,968	69,267	9,994 [j]
1987–88	254,869	2,180	257,049	2,970	75,172	
1986–87	257,337	2,202	259,539	2,661	75,609	
1985–86	260,960	2,231	263,190	2,834	77,443	
1984–85	265,070	2,267	267,337	2,390	78,861	
1983–84	265,265	2,267	267,532	2,756	78,969	
1982–83	273,748	2,336	276,084	2,060	81,486	
1981–82	278,667	2,383	281,050	1,843	83,047	
1980–81	280,087	2,395	282,482	1,567	82,465	
1979–80	272,145	2,301	274,446	1,645	81,616	
1978–79	270,658	2,315	272,973	1,408	80,645	
1977–78	275,042	2,352	277,394	1,239	82,231	
1976–77	270,502	2,315	272,817	832	80,815	
1975–76	269,852	2,309	272,161	927	80,583	
1974–75	264,182	2,262	266,444	745	78,593	
1973–74	259,738	2,222	261,960	632	77,676	
1972–73	253,089	2,167	255,256	626	76,081	
1971–72	248,398	2,127	250,525	677	73,904	
1970–71	240,372	2,058	242,430	552	71,764	
1969–70	237,220	2,032	239,253	455	70,762	
1968–69	238,836	2,046	240,882	492	71,140	
1967–68	208,125 [d,e]	1,862	209,987	328	52,059 [d]	
1966–67	75,659	1,543	77,202	129	—	
1965–66	74,880	1,528	76,407	88	—	
1964–65	74,487	1,520	76,007	61	—	
1963–64	71,530	1,459	72,989	71	—	
1962–63	70,829	1,445	72,274	79	—	
1961–62	68,203	1,390	69,593	47	—	
1960–61	66,051 [g]	1,675 [f]	67,726	76	—	
1959–60	61,791 [h]	767 [i]	62,558	67	—	

[a] Net of refunds for tax indicia on cigarettes that become unfit for use. (See column 5)

[b] A discount of .85 percent of gross value of tax indicia is granted to distributors for affixing the stamps. From July 1, 1960 until August 1, 1967 the discount rate was 2%.

[c] Effective July 16, 1961, distributors have been able to purchase tax indicia on credit. On June 30, 1989, this amounted to $54,521,823 and on June 30, 1990, it amounted to $54,455,182.

[d] Effective August 1, 1967, the tax rate was increased from 3¢ to 7¢ per pack. On October 1, 1967 the rate was further increased to 10¢ per pack, with the stipulation that 30% of the tax be allocated to cities and counties.

[e] Includes $6,515,209 from the 4¢ per pack floor stocks tax levied on August 1, 1967; and $4,889,485 from the 3¢ per pack floor stocks tax imposed October 1, 1967.

[f] Effective July 1, 1960, a discount was allowed at the time tax indicia were purchased.

[g] Refunds made for distributors' discounts in the 1960–61 fiscal year on purchases made in the 1959–60 fiscal year have been deducted. These refunds amounted to$324,000.

[h] Includes $2,673,048 from the 3¢ per pack floor stocks tax imposed July 1, 1959; and also includes the amount of distributors' discounts which were refunded after purchase of indicia.

[i] During July and August of 1959 the tax was collected by invoice and no discount was allowed on these collections of $8,123,700, nor on the $2,673,048 tax on floor stocks.

[j] Effective January 1, 1989, an additional 25 cents per pack surtax was imposed on cigarettes and a new 41.67 percent surtax was imposed on other tobacco products. Excludes $57,927,856 in 1988–89 and $595,000 in 1989–90 from the floor stocks tax levied on January 1, 1989.

[k] Effective July 1, 1989 the surtax on other tobacco products was lowered to 37.47 percent.

TABLE 30B—CIGARETTE DISTRIBUTIONS AND PER CAPITA CONSUMPTION, 1959–60 TO 1989–90

Fiscal year	Distributions (millions of packages)			Per capita consumption (in packages)[a]
	Total	Tax paid	Tax exempt	
1	2	3	4	5
1989–90	2,311	2,219	92	78.4
1988–89	2,431	2,353	78	84.7[r]
1987–88	2,657	2,570	87	94.9
1986–87	2,690	2,595	95	98.4
1985–86	2,730	2,632	98	102.3
1984–85	2,781	2,673	108	106.7
1983–84	2,792	2,675	117	109.9
1982–83	2,889	2,761	128	115.8
1981–82	2,947	2,811	136	120.4
1980–81	2,966	2,825	141	123.6
1979–80	2,892	2,744	148	122.9
1978–79	2,887	2,730	157	125.1
1977–78	2,940	2,774	166	130.0
1976–77	2,900	2,728	172	130.9
1975–76	2,909	2,722	187	133.7
1974–75	2,857	2,664	193	133.7
1973–74	2,827	2,620	207	134.4
1972–73	2,762	2,553	209	133.2
1971–72	2,720	2,505	215	132.9
1970–71	2,635	2,424	211	130.5
1969–70	2,594	2,393	201	130.2
1968–69	2,616	2,409	207	133.0
1967–68	2,596	2,383	213	134.0
1966–67	2,737	2,573	164	143.8
1965–66	2,706	2,547	159	144.9
1964–65	2,679	2,534	145	146.7
1963–64	2,564	2,433	131	144.3
1962–63	2,545	2,409	136	147.9
1961–62	2,450	2,320	130	147.3
1960–61	2,382	2,258	124	147.8
1959–60	2,190	2,085	105	139.7

[a] Based on latest estimate of January 1 population for each fiscal year.
[r] Revised.

INSURANCE TAX

TABLE 31—1989 TAXABLE INSURANCE PREMIUMS AND TOTAL TAXES ASSESSED IN 1990, BY COMPANY

Name of company	Taxable premiums (in thousands)	Total tax assessed
1	2	3
FIRE AND CASUALTY INSURERS		
Aetna Casualty and Surety Company (The)	$ 487,338	$ 11,549,904
Allstate Indemnity Company	127,042	3,010,886
Allstate Insurance Company	1,786,541	42,341,029
American Home Assurance Company	112,174	2,658,521
American Insurance Company (The)	141,384	3,350,809
American Motorists Insurance Company	178,924	4,240,506
American Road Insurance Company (The)	120,804	2,863,065
American States Insurance Company	135,027	3,200,139
Argonaut Insurance Company	118,964	2,819,436
Associated Indemnity Corporation	133,712	3,168,981
CalFarm Insurance Company	144,216	3,417,911
California Casualty Indemnity Exchange (The)	117,937	2,795,102
California State Automobile Association Inter-Insurance Bureau	1,184,291	28,067,692
Central-National Insurance Company	133,978	3,175,290
Continental Casualty Company	155,966	3,696,386
Continental Insurance Company (The)	237,503	5,628,813
Employers Insurance of Wausau, A Mutual Company	141,265	3,347,970
Fairmont Insurance Company	210,910	4,785,260
Farmers Insurance Exchange	1,213,095	28,750,340
Federal Insurance Company	335,746	7,957,181
Fire Insurance Exchange	358,775	8,502,971
Fireman's Fund Insurance Company	435,996	10,333,096
Fremont Compensation Insurance Company	213,143	5,051,496
Golden Eagle Insurance Company	255,793	6,062,296
Government Employees Insurance Company	128,454	3,044,353
Hartford Accident and Indemnity Company	259,631	6,153,265
Hartford Underwriters Insurance Company	119,023	2,820,834
Home Insurance Company (The)	151,816	3,598,035
Industrial Indemnity Company	508,253	12,045,596
Insurance Company of North America	239,805	5,683,373
Inter-Insurance Exchange of the Automobile Club of Southern California	787,833	18,671,635
Liberty Mutual Fire Insurance Company	359,872	8,528,977
Liberty Mutual Insurance Company	124,597	2,952,952
Lumbermens Mutual Casualty Company	95,651	2,266,940
Maryland Casualty Company	95,942	2,273,833
Mercury Casualty Company	322,635	7,646,441
Mercury Insurance Company	130,697	3,097,510
Mid-Century Insurance Company	490,219	11,618,190
National Surety Corporation	101,204	2,398,543
National Union Fire Insurance Company of Pittsburgh, Pennsylvania	823,036	19,505,945
Nationwide Mutual Insurance Company	230,380	6,260,134
Pacific Employers Insurance Company	208,44[illegible]	4,940,062
Progressive Casualty Insurance Company	211,2[illegible]	5,237,735
Reliance Insurance Company	118,[illegible]	2,797,055
Republic Indemnity Company of America	251,7[illegible]	5,965,412
Royal Insurance Company of America	118,121	2,799,459
SAFECO Insurance Company of America	280,257	6,642,084
Southern California Physicians Insurance Exchange	143,086	3,391,145
State Compensation Insurance Fund	1,552,955	36,805,045
State Farm Fire and Casualty Company	1,152,464	27,313,398
State Farm Mutual Automobile Insurance Company	2,075,926	49,199,451
Superior National Insurance Company	120,292	2,850,909
Transamerica Insurance Company	318,798	7,555,514
Transportation Insurance Company	188,646	4,470,913
Travelers Indemnity Company of Illinois (The)	223,932	5,307,190
Truck Insurance Exchange	619,792	14,689,072
Twentieth Century Insurance Company	655,716	15,540,471
United Services Automobile Association	321,262	7,613,907
United States Fidelity and Guaranty Company	112,070	2,656,048
USAA Casualty Insurance Company	120,863	2,864,443
West American Insurance Company	203,021	4,811,607
Zenith Insurance Company	168,658	3,997,194
Zurich Insurance Company	131,531	3,117,290
577 other fire and casualty insurers[a]	9,196,478	220,463,511
Totals for fire and casualty insurers	$31,942,855	$760,370,551

[a] Each having a total tax of less than $2,200,000.

TABLE 31—1989 TAXABLE INSURANCE PREMIUMS AND TOTAL TAXES ASSESSED IN 1990, BY COMPANY—Concluded

Name of company	Taxable premiums (in thousands)	Total tax assessed
1	2	3
LIFE INSURERS		
Aetna Life Insurance Company	$ 556,357	$ 12,194,042
Alexander Hamilton Life Insurance Company of America	78,318	1,844,187
Allstate Life Insurance Company	167,219	3,040,304
American General Group Insurance Company	62,621	1,550,507
American General Group Insurance Company of California	60,056	1,423,334
American National Insurance Company	69,127	1,729,710
AMEX Life Assurance Company	132,998	3,151,765
Bankers United Life Assurance Company	71,576	1,636,744
Connecticut General Life Insurance Company	385,039	9,003,001
Connecticut Mutual Life Insurance Company (The)	83,181	1,904,221
Continential Assurance Company	157,851	3,513,042
Crown Life Insurnace Company	77,526	1,812,655
Employers Health Insurance Company	115,085	2,727,512
Equitable Life Assurance Society of the United States (The)	300,775	5,778,804
Equitable Variable Life Insurance Company	83,816	1,985,046
Executive Life Insurance Company	181,817	3,888,065
Farmers New World Life Insurance Company	98,367	2,094,637
General American Life Insurance Company	147,479	3,372,832
Great Republic Insurance Company	107,676	2,551,919
Great-West Life Assurance Company (The)	98,761	2,210,642
Guardian Life Insurance Company of America (The)	141,042	3,268,226
Hartford Life and Accident Insurance Company	59,457	1,408,090
Jackson National Life Insurance Company	125,812	2,889,734
John Alden Life Insurance Company	106,287	2,515,844
John Hancock Mutual Life Insurance Company	183,582	4,319,435
Life Insurance Company of North America	68,[illegible]52	1,612,947
Lincoln National Life Insurance Company (The)	201,519	4,481,207
Manufacturers Life Insurance Company (The)	180,613	4,011,332
Massachusetts Indemnity and Life Insurance Company	149,401	3,540,810
Massachusetts Mutual Life Insurance Company	276,034	6,106,690
Merrill Lynch Life Insurance Company	92,231	1,714,291
Metropolitan Life Insurance Company	530,155	11,839,246
Minnesota Mutual Life Insurance Company (The)	63,577	1,413,467
Mutual Benefit Life Insurance Company (The)	128,837	2,926,268
Mutual Life Insurance Company of New York (The)	104,209	2,426,930
Mutual of Omaha Insurance Company	62,828	1,489,029
New England Mutual Life Insurance Company	70,284	1,544,663
New York Life Insurance Company	509,286	11,364,332
NN Investors Life Insurance Company, Inc.	69,562	1,643,831
Northwestern Mutual Life Insurance Company (The)	172,613	3,806,839
Northwestern National Life Insurance Company	107,922	2,554,481
Pacific Mutual Life Insurance Company	275,224	5,854,983
Paul Revere Life Insurance Company (The)	61,553	1,457,890
Phoenix Mutual Life Insurance Company	61,103	1,443,141
PM Group Life Insurance Company	69,763	1,709,789
Principal Mutual Life Insurnce Company	399,592	9,367,959
Provident Life and Accident Insurance Company	325,081	7,697,333
Pruco Life Insurance Company	69,512	1,638,026
Prudential Insurance Company of America (The)	1,507,094	26,872,902
Standard Insurance Company	117,417	2,757,549
State Farm Life Insurance Company	107,004	2,287,313
Transamerica Occidential Life Insurance Company	208,171	4,363,640
Travelers Insurance Company (The)	507,508	11,119,307
Union Labor Life Insurance Company (The)	96,219	2,273,322
United American Insurance Company	82,028	1,944,065
United Insurance Company of America	72,832	1,726,108
United of Omaha Life Insurance Company	95,697	2,158,370
UNUM Life Insurance Company of America	109,170	2,584,266
530 other life insurers [b]	4,642,741	104,243,723
Totals for life insurers	$15,247,437	$ 335,790,350 [c]
Totals for fire and casualty insurers	31,942,855	760,370,551 [c]
Totals for title insurers	525,853	12,467,294 [c]
Totals for all insurers	$47,716,145	$1,108,628,196

[b] Each having a total tax of less than $1,400,000

[c] Retaliatory taxes of $3,535,094 for fire and casualty insurers, $1,186,328 for life insurers, and $4,568 for title insurers have been included in the assessments by company.

TABLE 32—SUMMARY OF INSURANCE TAXES ASSESSED IN 1989 AND 1990 AGAINST COMPANIES AUTHORIZED TO DO BUSINESS IN CALIFORNIA, BY TYPE OF INSURER [a]

Type of insurer	Assessments on 1988 business		Assessments on 1989 business		Percent change in assessments
	Number	Amount	Number	Amount	
1	2	3	4	5	6
Fire and Casualty	811 [f]	$ 722,357,592	847 [g]	$ 760,370,551	5.3%
Life	702	332,757,594	687	335,790,350	0.9
Title	24	11,817,895	21	12,467,294	5.5
Subtotals	1,537 [b]	1,066,933,081 [b]	1,555 [c]	1,108,628,196 [c]	3.9
Ocean marine	79	236,775	244 [h]	230,108	−2.8
Totals	1,616	$1,067,169,856	1,799	$1,108,858,304	3.9%
Adjustments:					
Deficiency assessments	202 [d]	32,529,807 [d]	285 [e]	8,475,541 [e]	—
Refunds and cancellations	182	14,945,206	56	8,349,860	—
Net adjustments	384	17,584,601	341	125,681	—
Grand totals	2,000	$1,084,754,457	2,140	$1,108,983,985	2.2%

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[a] Includes self-assessments and board assessments against companies licensed to write insurance on California risks.

[b] Includes 214 returns that reported no premiums liability and 111 retaliatory tax assessments totaling $5,821,068.

[c] Includes 209 returns that reported no premiums liability and 105 retaliatory tax assessments totaling $4,725,990.

[d] Includes 140 assessments by the State Controller in the amount of $2,401,443.

[e] Includes 224 assessments by the State Controller in the amount of $2,179,009.

[f] Includes 44 returns for non-admitted companies.

[g] Includes 55 returns for non-admitted companies in the amount of $1,460,909.

[h] Includes 156 returns with zero tax liability.

INSURANCE TAX

TABLE 33—INSURANCE TAX ASSESSMENTS AGAINST LICENSED INSURERS, TAX RATE, TAXES ON PREMIUMS, LOCAL PROPERTY TAX CREDITS ALLOWED, TAXES ON OCEAN MARINE BUSINESS, AND TOTAL TAXES ASSESSED, 1911–15 TO 1990 [a]

Year of assessment	Number of assessments [b]	Gross premiums tax rate (percent)	Taxes assessed on premiums [c]	Local property tax credits allowed	Taxes assessed on underwriting profits: ocean marine [d]	Total taxes assessed
1	2	3	4	5	6	7
1990	1,329 [e]	2.37	$1,108,753,877	—	230,108	$1,108,983,985
1989	1,291	2.35	1,084,517,682	—	236,775	1,084,754,457
1988	1,250	2.35	1,089,170,869	—	215,150	1,089,386,019
1987	1,207	2.35	919,530,274	—	153,794	919,684,068
1986	1,196	2.33	798,065,972	—	149,821	798,215,793
1985	1,182	2.33	655,697,936	—	85,824	655,783,760
1984	1,174	2.33	584,542,259 [f]	—	66,928	584,609,187
1983	1,144	2.33	460,219,302 [g]	—	183,981	460,403,283
1982	1,106	2.35	472,705,232	—	225,083	472,930,315
1981	1,064	2.35	448,622,737	—	145,962	448,768,699
1980	1,065	2.35	429,479,576	—	100,375	429,579,951
1979	1,038	2.35	396,871,905	—	144,456	397,016,361
1978	1,008	2.35	363,665,780	—	74,843	363,740,623
1977	984	2.35	299,712,880	— [h]	37,018	299,749,898
1976	967	2.35	248,537,130	$17,840,567	23,124	230,719,687
1975	992	2.35	211,975,924	16,731,201	79,999	195,324,722
1974	1,010	2.35	209,787,954	16,160,417	165,802	193,793,339
1973	989	2.35	195,049,519	16,406,592	141,337	178,784,264
1972	977	2.35	174,529,967	13,918,775	88,938	160,700,130
1971	915	2.35	160,307,804	11,673,670	45,488	148,679,622
1970	894	2.35	141,892,452	9,785,420	25,209	132,132,241
1969	830	2.35	130,895,320	7,610,137	13,518	123,298,701
1968	787	2.33	119,132,434	6,314,488	9,791	112,827,737
1967	782	2.33	111,445,400	6,377,277	4,213	105,072,336
1966	791	2.33	105,050,308	6,239,578	10,763	98,821,493
1965	833	2.33	97,782,471	5,601,383	24,785	92,205,873
1964	826	2.35	90,473,809 [i]	4,979,745	38,516	85,532,580 [i]
1963	815	2.35	82,521,529	4,766,754	44,475	77,799,250
1962	809	2.35	75,504,917	4,291,305	42,206	71,255,818
1961	767	2.35	71,235,283	3,854,507	39,688	67,420,464
1960	736	2.35	65,169,948	3,341,844	20,307	61,848,411
1959	711	2.35	58,377,347	3,153,605	13,601	55,237,343
1958	716	2.35	53,461,244	2,714,160	19,843	50,766,927
1957	728 [j]	2.35	48,365,723	2,278,623	54,234	46,141,334
1956	828	2.35	44,476,726	2,026,931	83,296	42,533,091
1951–55	3,971	2.35	173,274,339 [k]	7,373,849	488,856	166,389,346 [k]
1946–50	3,790	— [l]	101,734,147	4,178,399	454,383	98,010,131
1941–45	3,400	— [l]	58,111,232	5,777,662	139,007	52,472,577
1936–40	3,405	2.60	44,427,176	8,395,968	59,270	36,090,478
1931–35	3,128	2.60	34,850,689	3,342,794	87,173	31,595,068
1926–30	2,834	2.60	33,143,423	3,031,155	—	30,112,268
1921–25	2,129	2.60	20,170,810	1,460,622	—	18,710,188
1916–20	1,664	2.00	7,257,013	272,834	—	6,984,179
1911–15	1,490	— [m]	3,893,525	169,848	—	3,723,677

[a] Excludes assessments against life insurance companies not licensed by the State to write insurance on California risks.

[b] Includes only annual premiums tax assessments showing tax liability and ocean marine assessments.

[c] Includes retaliatory assessments (except for the period from 1945, when the retaliatory tax law was repealed, through 1959 when the law was reestablished), penalties for late filing or nonfiling of returns, and adjustments of prior year taxes.

[d] Includes penalties for late filing or nonfiling of returns. By constitutional amendment adopted in 1930, ocean marine insurance was removed from the scope of the gross premiums tax and subjected to 5 percent tax on underwriting profits.

[e] Defined in footnote b. In addition there were 105 retaliatory tax assessments and 365 returns that showed no tax liability of which 209 were for life, casualty and title insurers, and 156 for ocean marine insurers.

[f] Includes $43,872,613 in 1984 and $50,262,105 in 1985 assessed against claim payments made under "Mini-Met" type minimum premium payment group health and welfare plans. The State Supreme Court found these payments to be subject to the gross premiums tax.

[g] Refunds granted by court decision in the amount of $31,299,011 for the principal office deduction for the year 1976 have been deducted.

[h] This tax credit on the home or principal office in California was eliminated by proposition 6 which was approved by the voters on June 8, 1976; see Chapter 938, Statutes of 1975.

[i] Excludes $22,859,004, which represents the prepayments the companies assessed themselves, computed at the rate of 2.33 percent on the premiums written in the first quarter of 1964.

[j] Beginning in 1957, life insurance companies writing disability insurance were assessed only once. In all prior years such companies were assessed twice; one assessment covered their life insurance and annuity policies, and one covered their disability insurance business. In 1956 there were 93 such companies.

[k] Beginning in 1952, the State Compensation Insurance Fund became subject to assessment by the Board.

[l] The tax rate declined by .05 percent per year from 2.60 percent in 1943 to 2.35 percent in 1948. The decrease was intended to compensate for a gradual restriction of the real estate tax offset privilege. In the 1944 assessment, the maximum offset for taxes on real estate other than the principal office in the state was 75 percent of the company's 1940 offset on such property. The next year it was 55 percent; the next, 35 percent; then 15 percent. From 1948 on, only taxes on principal offices have been eligible for offset.

[m] The gross premium tax was first enacted in 1911 at a rate of 1.50 percent on premiums collected in 1910. The rate was raised to 1.75 percent in 1913 and 2.00 percent in 1915.

(ELECTRICAL) ENERGY RESOURCES SURCHARGE

TABLE 34—ENERGY RESOURCES SURCHARGE REVENUE, 1974–75 to 1989–90
(In thousands of dollars)

Fiscal year 1	Revenue 2
1989–90	$39,358
1988–89	38,086
1987–88	36,942
1986–87	35,142
1985–86	34,824
1984–85	34,432
1983–84	32,131
1982–83	30,729
1981–82	30,994 [a]
1980–81	23,817 [b]
1979–80	19,022 [c]
1978–79	18,066 [d]
1977–78	17,670 [e]
1976–77	13,989
1975–76	13,250
1974–75	1,885 [f]

[a] Effective September 1, 1981, the tax rate was increased to $0.0002 per kilowatt hour, the maximum allowed under the law. The surcharge was permanently set at the maximum authorized rate in September 1982.

[b] Effective September 1, 1980, the tax rate was increased to $0.00016 per kilowatt hour from $0.00015. Effective March 1, 1981, the rate was increased to $0.00019.

[c] Effective September 1, 1979, the tax rate was increased to $0.00015 per kilowatt hour from $0.0001.

[d] Effective September 1, 1978, the tax rate was reduced to $0.0001 per kilowatt hour from $0.00014.

[e] Effective September 1, 1977, the tax rate was increased to $0.00015 per kilowatt hour from $0.0001. Effective March 1, 1978, the tax rate was reduced to $0.00014. Effective January 1, 1978, purchase of electrical energy from the United States government or its agencies used in California became subject to the surcharge.

[f] This tax became effective January 1, 1975 at a rate of $0.0001 per kilowatt hour on the consumption of electrical energy in California.

TELEPHONE TAXES

TABLE 35—EMERGENCY TELEPHONE USERS (911) SURCHARGE AND (MOORE) UNIVERSAL TELEPHONE SERVICE TAX REVENUE, 1978–79 TO 1989–90

(In thousands of dollars)

Fiscal year 1	Emergency telephone users surcharge [a] 2	Universal telephone service tax [b] 3
1989–90	$52,110 [e]	—
1988–89	41,588	—
1987–88	40,529	$11,702 [d]
1986–87	40,985	42,627 [c]
1985–86	34,437	83,707
1984–85	30,178	57,637
1983–84	25,356	
1982–83	23,057	
1981–82	20,052	
1980–81	15,759	
1979–80	15,142	
1978–79	14,069	
1977–78	8,747	

[a] This tax became effective July 1, 1977 at the rate of 0.5 percent on the charges for intrastate telephone communication services. Every service supplier is required to collect the surcharge from the service user at the same time billings for services are collected.

[b] This tax became effective July 1, 1984 at a rate of 4 percent on the gross revenues received by each designated service supplier in California from intrastate telecommunications service.

[c] Effective July 1, 1986, the tax rate was reduced to 1.5 percent.

[d] Effective July 1, 1987, the tax rate was increased to 4 percent. Administration of this tax was transferred to the Public Utilities Commission effective July 16, 1987.

[e] Effective November 1, 1989 the tax rate was increased to 0.69 percent.

FEDERAL, STATE, AND LOCAL TAX COLLECTIONS

TABLE 36—FEDERAL, STATE, AND LOCAL TAX COLLECTIONS, 1950–51 TO 1989–90

(In thousands of dollars)

Fiscal year 1	Federal taxes [a] 2	State taxes other than disability insurance [b] 3	Local taxes and ad valorem assessments [c] 4	Total 5
1989–90	n.a.	$44,452,225	$22,585,561	n.a.
1988–89	n.a.	42,476,369 [r]	20,318,188 [r]	n.a.
1987–88	n.a.	37,507,952	18,435,268 [r]	n.a.
1986–87	n.a.	37,150,402	16,786,547	n.a.
1985–86	n.a.	32,756,530	15,638,373	n.a.
1984–85	$85,348,500 [d]	31,191,916	14,325,179	$130,865,595 [d]
1983–84	76,623,643	27,546,937	12,972,704	117,143,284
1982–83	70,893,434	23,762,901	11,630,998	106,287,333
1981–82	71,541,870	23,081,477	10,527,278	105,150,625
1980–81	67,149,915	21,290,825	9,369,680	97,810,420
1979–80	58,873,061	20,558,664	8,525,000	87,956,725
1978–79	49,558,113	17,781,295	7,515,000	74,854,408
1977–78	42,772,775	16,266,712	12,791,000	71,830,487
1976–77	37,997,043 [e]	13,873,801	11,442,000	63,312,844
1975–76	28,091,997	11,661,724	10,093,000	49,846,721
1974–75	28,510,065	10,350,879	9,087,000	47,947,944
1973–74	24,959,348	8,503,309	8,141,345	41,604,002
1972–73	21,386,204	7,859,022	8,150,000	37,395,226
1971–72	18,962,545	7,086,506	7,325,000	33,374,051
1970–71	17,629,909	5,979,962	6,545,000	30,154,871
1969–70	18,596,235	5,851,911	5,789,464	30,237,610
1968–69	16,777,444	5,599,729	5,369,543	27,746,716
1967–68	15,455,808	5,090,195	4,787,145	25,333,148
1966–67	13,098,149	3,978,106	4,336,397	21,412,652
1965–66	11,085,100	3,889,945	3,896,042	18,871,087
1964–65	10,443,242	3,562,865	3,537,505	17,543,612
1963–64	10,534,708	3,369,236	3,247,449	17,151,393
1962–63	9,806,770	2,987,506	3,011,527	15,805,803
1961–62	9,091,751	2,673,724	2,769,131	14,534,606
1960–61	8,486,217	2,489,916	2,521,870	13,498,003
1959–60	7,997,711	2,364,532	2,306,318	12,668,561
1958–59	6,923,618	1,947,824	2,073,642	10,945,084
1957–58	6,753,950	1,786,026	1,856,780	10,396,756
1956–57	6,643,780	1,757,400	1,606,115	10,007,295
1955–56	6,008,419	1,654,153	1,400,489	9,063,061
1954–55	5,184,128	1,433,546	1,241,175	7,858,849
1953–54	5,356,963	1,339,870	1,121,205	7,818,038
1952–53	5,287,729	1,263,722	1,030,091	7,581,542
1951–52	4,645,285	1,214,772	933,783	6,793,840
1950–51	3,558,227	1,116,063	869,460	5,543,750

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[a] Includes the railroad employment compensation tax but excludes custom duties which are not classified as internal revenue.

[b] Unemployment insurance tax collections totaling $1,820,082,000 are included in the figure for 1989–90 but the State's unemployment compensation disability tax, on the other hand, which yielded $1,585,005,000 in the fiscal year, is excluded because it lacks one of the characteristics that most definitions require of a tax: it is not a "compulsory payment" since an approved private plan may be substituted for the state insurance financed by means of this levy.

[c] Includes (1) property taxes; (2) state-administered local sales and use taxes, whether distributed or withheld by the state as a service charge; (3) franchises; (4) business license taxes; (5) animal licenses; (6) bicycle licenses; and (7) ad valorem special assessments collected by county officials—levies which are extended against the assessed values of land and improvements (but not personal property) to finance activities which are supposed to confer benefits on each property owner of a value approximately equal to his share of the levy.

[d] Estimated.

[e] Beginning with 1976–77 the federal fiscal year runs from October 1, through September 30.

[r] Revised.

GENERAL INFORMATION

PUBLICATIONS OF THE
CALIFORNIA STATE BOARD OF EQUALIZATION

Copies of free Board of Equalization publications may be obtained at any of the Business Taxes field offices listed on page A-50. For information and prices on publications available at cost, write to the California State Board of Equalization, Forms Management Unit, 942879, Sacramento, CA 94279-0001.

PAMPHLETS AT NO CHARGE

No. 1	Sales and Use Tax Law
No. 2	Uniform Local Sales & Use Tax Law and Transactions & Use Tax Law
No. 3	Use Fuel Tax Law
No. 4	Cigarette Tax Law
No. 5	Alcoholic Beverage Tax Law
No. 6	Motor Vehicle Fuel License Tax Law
No. 7	Tax on Insurers Law
No. 8	Private Railroad Car Tax Law
No. 9	Tax Tips for Construction and Building Contractors
No. 10	Energy Resources Surcharge Law
No. 11	Energy Resources Surcharge Regulations
No. 12	Use Fuel Tax for Vendors and Users—Use Fuel Regulations and Analysis
No. 14	Motor Vehicle Fuel License Tax Regulations
No. 15	Cigarette Tax Regulations
No. 16	Alcoholic Beverage Tax Regulations
No. 17	Appeals Procedures
No. 18	Tax Tips: Sales Tax Guide for Volunteer and Nonprofit Fund Raising Organizations
No. 20	California Emergency Telephone Users Surcharge Law
No. 21	State Board of Equalization
No. 22	Tax Tips for the Dining and Beverage Industry
No. 24	Tax Tips for Package (Off-Sale) Liquor Stores
No. 25	Tax Tips for Auto Repair Garages and Service Stations
No. 27	Tax Tips for Drug Stores
No. 28	Business Tax & Property Tax Information for City and County Officials
No. 29	Property Tax Facts for Policy Makers
No. 31	Tax Tips for Grocery Stores
No. 32	Tax Tips for Sellers Making Sales for Resale or Export to Purchasers from Mexico
No. 34	Tax Tips for Motor Vehicle Dealers (New & Used)
No. 35	Tax Tips for Interior Designers and Decorators
No. 36	Tax Tips for Veterinarians
No. 37	Tax Tips for the Graphic Arts Industry
No. 38	Tax Tips for Advertising Agencies
No. 39	Emergency Telephone Users Surcharge Regulations
No. 40	Tax Tips for the Watercraft Industry
No. 43	Timber Yield Tax Law
No. 44	Transit Taxes
No. 44A	New District Taxes
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No. 47	Tax Tips for Mobilehomes and Factory-Built Housing
No. 48	Church Exemption; Religious Exemption; and Religious Aspects of the Welfare Exemption
No. 49	Underground Storage Tank Maintenance Fee Law
No. 59	Local Motor Vehicle Fuel Taxation Law
No. 60	Hazardous Substances Tax Law
No. 61	Sales and Use Taxes: Exemptions and Exclusions
No. 62	Tax Tips for Locksmiths
No. 64	Tax Tips for Jewelry Stores
No. 66	Tax Tips for Retail Feed and Farm Supply Stores
No. 67	Instructions for Reporting State-Assessed Property: Part I, All State Assessees
No. 67A	Part IIA, Gas & Electric Companies
No. 67B	Part IIB, Telephone Companies—Local Exchange Carriers
No. 67C	Part IIC, Telephone Companies—Interexchange Carriers
No. 67D	Part IID, Telephone Companies—Cellular Carriers
No. 67E	Part IIE—Railroad Companies
No. 67F	Part IIF—Private Railroad Car Companies (Except Cars)
No. 68	Tax Tips for Photographers, Photo Finishers, and Film Processing Laboratories
No. 69	California Solid Waste and Disposal Site Cleanup and Maintenance Fee Law
No. 70	Your Taxpayer's Bill of Rights
No. 71	California City and County Sales and Use Tax Rates
No. 72	Summary of Constitutiional and Statutory Authorities
No. 73	Your California Sellers' Permit

INDIVIDUAL COPIES AT NO CHARGE

Sales and Use Tax Regulations *
Uniform Local Sales and Use Tax Regulations *
Transactions (Sales) and Use Tax Regulations *
Motor Vehicle Fuel License Tax Regulations *
Use Fuel Tax Regulations *
Alcoholic Beverage Tax Regulations *
Cigarette Tax Regulations *
Energy Resources Surcharge Regulations *
Emergency Telephone Users Surcharge Regulations *
Tax Information Bulletin (published quarterly) *
State of California Sales Tax Reimbursement Schedules
Property Tax Rules *
Annual Calendar of Board Meetings
List of Board of Equalization Publications Available to the Public
Taxable Sales in California (published quarterly)
Annual Report of the State Board of Equalization
Hearing Procedures of the State Board of Equalization

PUBLICATIONS AT COST

Business Taxes Law Guide
Property Taxes Law Guide
Business Taxes Audit Manual
Compliance Policy and Procedures Manual

IF YOU ARE IN DOUBT ABOUT HOW THE SALES AND USE TAX LAW APPLIES, PLEASE LET US KNOW.

Although the Board staff will provide verbal responses to your questions, you are encouraged to write or visit the nearest Board of Equalization Office. Requests for advice regarding a specific activity or transaction should be in writing and should fully describe all the facts.

Effective January 1, 1985, the Board may relieve taxpayers of tax, interest, and penalties where the Board finds that the failure to make a timely return or payment of sales or use tax was due to the taxpayer's reliance on written advice from the Board. This relief is available only when there has been written advice by the Board staff in response to a written request from a specific taxpayer, who described fully the specific facts and circumstances of the activities or transactions for which the advice was requested. (Assembly Bill 3338, Chapter 1728, Statutes of 1984)

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* When requesting these items please designate specific regulation, rule, or issue.

CALIFORNIA STATE BOARD OF EQUALIZATION OFFICES

District	Board Members—1989	Office Address	Area Code	Telephone Number
First	WILLIAM M. BENNETT	1020 N St., Sacramento 95814	916	445-4081
Second	CONWAY H. COLLIS	901 Wilshire Blvd., Suite 210, Santa Monica 90401	213	451-5777
		From L.A.	213	852-5024
Third	ERNEST J. DRONENBURG, Jr.	110 West C St., Suite 1709, San Diego 92101	619	237-7844
Fourth	PAUL CARPENTER	4040 Paramount Blvd., Suite 103, Lakewood 90712	213	429-5422
State Controller	GRAY DAVIS	300 Capitol Mall, Sacramento 95814	916	445-2636
SACRAMENTO HEADQUARTERS	CINDY RAMBO, Executive Director	1020 N St., Sacramento 95814	916	445-6464

California Cities Business Taxes Field Offices	**Office Hours 8-5 Unless Otherwise Listed Below**	**Office Address**	**Area Code**	**Telephone Number**
Arcadia	8-5 M, T, W, F & 8-7 Thurs	20 E. Foothill Blvd., 91006-0900	818	350-6401
		From L.A.	213	681-6675
Arroyo Grande		1303 Grand Ave. Ste. 115, 93420-2461	805	489-6293
Auburn	8-12 & 1-5 M thru F	550 High St., Suite 3, 95603-4228	916	885-8408
Bakersfield		525 18th St., 93301	805	395-2880
Bishop	8-12 & 1-5 M thru F	407 W. Line St., Room 3, 93514-3321	619	872-3701
Chico	8-12 & 1-5 M thru F	8 Williamsburg Lane, 95926-2225	916	895-5322
Covina		233 N. Second Ave., 91723-4489	818	331-6401
Crescent City	8-12 & 1-5 M thru F	555 101 South Highway, Suite B, 95531	707	464-2321
Culver City		3861 Sepulveda Blvd., 2nd Floor, 90231-3652	213	313-7100
		From L.A.	213	879-0600
Downey		11229 Woodruff Ave., 90241	213	803-3471
		From L.A.	213	773-3480
El Centro	8-12 & 1-5 M thru F	1699 W. Main St., Suite H, 92243-2235	619	352-3431
Eureka	8-12 & 1-5 M thru F	134 D St., Suite 301, 95502	707	445-6500
Fresno		*2550 Mariposa St., Room 2080, 93721	209	445-5285
Hayward		795 Fletcher Lane, 94544	415	881-3544
Hollywood	8-5 M, T, W, F & 8-7 Thurs	5110 Sunset Blvd., 90027	213	913-7800
Laguna Hills		23141 Moulton Parkway, Ste. 100, 92654	714	770-2157
Lakewood		4040 Paramount Blvd., Suite 101, 90712	213	421-3295
		From L.A.	213	636-2466
Marysville		922 G St., 95901	916	741-4301
Merced	8-12 & 1-5 M thru F	*3191 M St., Suite A, 95340	209	726-6527
Modesto		*1020 15th Street, Suite E, 95354	209	576-6360
Nevada City	8-12 & 1-5 M thru F	301 Broad St., 95959	916	265-4628
Oakland		1800 Harrison St., Suite 940, 94612	415	464-0347
Ontario		320 West G St., Suite 105, 91762	714	983-5969
Oroville	8-12 & 1-5 M thru F	2445 Oro Dam Blvd., Suite 3A, 95966-6034	916	538-2246
Palmdale	8-12 & 1-5 M thru F	37925 N. Sixth St., 93550-1057	805	947-8911
Placerville	8-12 & 1-5 M thru F	344 Placerville Dr., Suite 12, 95667	916	622-1101
Pleasant Hill		395 Civic Dr., Suite D, 94523	415	687-6962
Quincy	9-1 M thru F	546 Lawrence St., 95971-0938	916	283-1070
Rancho Mirage	8-12 & 1-5 M thru F	42-700 Bob Hope Drive, Suite 301, 92270-4473	619	346-8096
Redding		391 Hemsted Dr., 96002	916	224-4729
Riverside		6700 Indiana Avenue, Suite 225, 92506	714	782-4330
Sacramento		*1891 Alhambra Blvd., 95816	916	739-4911
Salinas		21 W. Laurel Dr., Suite 79, 93906	408	443-3008
San Bernardino		303 W. Third St., Suite 500, 92401	714	383-4701
San Diego		1350 Front St., Room 5047, 92101-3612	619	237-7270
San Francisco		50 Fremont, Suite 1400, 94105	415	396-9800
San Jose		100 Paseo de San Antonio, Room 307, 95113-1477	408	277-1231
San Marcos		334 Via Vera Cruz, Suite 107, 92069	619	744-1330
San Mateo		177 Bovet Rd, Suite 250, 94402	415	573-3800
San Rafael		7 Mt. Lassen Drive, Suite B-136, 94903-0248	415	472-1513
Santa Ana		28 Civic Center Plaza, 92701	714	558-4051
Santa Barbara	8-12 & 1-5, M thru F	411 E. Canon Perdido St., Room 11, 93101-1589	805	564-7731
Santa Cruz	8-12 & 1-5 M thru F	*303 Water St., Suite 6, 95060-4028	408	423-6683
Santa Rosa		50 D Street, Room 215, 95404	707	576-2100
Sonora	8-12 & 1-5 M thru F	1194 N. Highway 49, 95370	209	532-6979
South Lake Tahoe	8-12 & 1-5 M thru F	2489 Lake Tahoe Blvd., Suite 7, 95705	916	544-4816
Stockton		31 E. Channel St., 95202	209	948-7721
Susanville	9-1 M thru F	63 N. Roop St., 96130	916	257-3429
Torrance		690 West Knox St., 90502	213	516-4347
		From L.A.	213	770-4148
Ukiah	8-12 & 1-5 M thru F	620 Kings Court, Suite 110, 95482	707	463-4731
Vallejo		704 Tuolumne St., 94590	707	648-4065
Van Nuys		6150 Van Nuys Blvd., Room 205, 91401	818	901-5230
Ventura		1001 Partridge Dr., Ste. 200, 93003	805	654-4523
Visalia		111 S. Johnson St., Suite E, 93291	209	732-5641
Woodland	8-12 & 1-5 M thru F	96 W. Main St., Suite 2, 95695	916	662-7331
Yreka	8-12 & 1-5 M thru F	1217 So. Main Street, 96097	916	842-7439
Out-of-State Field Offices				
Sacramento Headquarters		1820 14th St., 95814	916	322-2010
Chicago, Illinois		150 N. Wacker Dr., Room 1400, 60606	312	782-7253
New York, N.Y.		675 Third Ave., Room 520, 10017-4015	212	697-4680
Houston, Texas		9800 Northwest Freeway, Brookhollow Two, Ste. 204, 77092-8807	713	681-1106
Property Taxes Field Offices				
Eureka (Timber)		134 D Street, Suite 303, 95501	707	445-6502
Fresno (Assessment Standards)		2550 Mariposa St., Room 2020, 93721	209	445-5305
Hayward (Assessment Standards—Valuation)		795 Fletcher Lane, 94544	415	881-3584
Orange (Assessment Standards)		140 S. Flower St., Suite 101, 92668	714	634-9133
Orange (Valuation)		140 S. Flower St., Suite 102, 92668	714	634-9118
Redding (Timber)		2400 Washington Ave., Suite 210, 96001	916	225-2670
Sacramento (Administration)		1719 24th Street, 95816	916	445-1516
Sacramento (Assessment Standards)		1719 24th Street, 95816	916	445-4949
Sacramento (Timber)		1719 24th Street, 95816	916	445-6964
Sacramento (Valuation)		1719 24th Street, 95816	916	322-2323

*** Pending—relocation in Fiscal Year 1990–91**